



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
LANSING

MARLON I. BROWN, DPA
DIRECTOR

**PROPERTY TAX APPEAL PETITION FORM
POVERTY EXEMPTION**

Do not use this form to appeal Principal Residence Exemption, Qualified Agricultural Exemption, Disabled Veterans Exemption, or other exemption disputes.

Pursuant to Tax Tribunal Rule (TTR) 279, you MUST submit a copy of the notice giving rise to the appeal (i.e., Board of Review Decision or other notice) with this petition. If you do not submit this document, you may be held in default.

Section 1: Petitioner's Contact Information

First Name	M.I.	Last Name/Company Name
Mailing Address (No., Street, P.O. Box or Rural Route)		
City or Town	State	ZIP Code
Telephone Number		
Email Address (do not enter unless you want MTT to send all correspondence via email)		

Section 2: Petitioner's Attorney/Authorized Representative's Contact Information

First Name	M.I.	Last Name
Firm Name (if any)		
Mailing Address (No., Street, P.O. Box or Rural Route)		
City or Town	State	ZIP Code
Telephone Number		
Email Address (do not enter unless you want MTT to send all correspondence via email)		

Section 3: Subject Property Information

Parcel Identification Number:			
Property Address (No., Street)			
City or Town	County	State	ZIP Code
Taxing Authority (City or Township)			



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Section 4: Explain the Reason for this Appeal

[Empty box for explaining the reason for the appeal]

Section 5: Jurisdictional Issues

Did you request a poverty exemption at a Board of Review (BOR)? <input type="checkbox"/> Yes <input type="checkbox"/> No
If Yes, check which BOR you attended: <input type="checkbox"/> March <input type="checkbox"/> July <input type="checkbox"/> December
If No, please explain:
Date the BOR decision was issued:
Tax year(s) denied:

Fee Information

There is no fee required for the filing of a poverty exemption appeal.

Signature *Required

Petitioner or Attorney/Authorized Representative's Signature:
/s/



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PAPER FILING INSTRUCTIONS FOR POVERTY EXEMPTION APPEAL

Follow these instructions for completing this Small Claims petition form. For questions that are not answered by these instructions, please visit the Tribunal's website at www.michigan.gov/taxtrib or contact the Tribunal at 517-335-9760.

Mail the completed form to:

Michigan Tax Tribunal
611 W. Ottawa St., Lansing, MI 48933
U.S. Postal Mailing Address: PO BOX 30232, Lansing, MI 48909
Other Carriers (UPS, FedEx, DHL):
2nd Floor MTT, 2407 N. Grand River Avenue, Lansing, MI 48906

Section 1: Petitioner's Contact Information: "Petitioner" is the person, business, or entity filing the appeal.

Section 2: Petitioner's Attorney/Authorized Representative's Contact Information: Petitioner does not have to be represented by an attorney or authorized representative to file an appeal with the Tribunal. If Petitioner is represented, provide all contact information for the attorney or authorized representative. If Petitioner elects to have an attorney or authorized representative, only the attorney or authorized representative will receive notices and other documents from the Tribunal.

IMPORTANT: If the contact information for Petitioner or Petitioner's attorney or authorized representative, if listed, includes an email address, the Tribunal will use that email address to electronically serve all future notices and documents issued by the Tribunal. Once an email address is provided, a request to opt out of electronic service must be made in writing.

Section 3: Subject Property Information:

- **Parcel Identification Number:** Provide the parcel number of the property being appealed.
- **Property Address:** Provide the address of the property being appealed. Include Street address, City or Town, County, State, and Zip Code.
- **Taxing Authority:** Provide the name of the city **OR** township (not both) where the property being appealed is located.

Section 4: Explain the Reason for this Appeal: Explain the reason(s) for the appeal.

Section 5: Jurisdictional Issues:

- **Did you request a Poverty Exemption at a BOR:** Indicate whether Petitioner requested a poverty exemption at a BOR.



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- **If Yes, check which BOR you attended:** If Petitioner requested a poverty exemption at a BOR, indicate whether the application was considered by the March, July, or December BOR.
- **If No, explain why:** If Petitioner did not request a poverty exemption at a BOR, explain the reason(s) why.
- **Date the BOR decision was issued:** Identify the date listed on the BOR decision.
- **Tax year(s) denied:** Identify the tax years for which a poverty exemption was denied.

Fee Information: There is no fee for filing a poverty exemption appeal. If you also wish to dispute the valuation of the property, a valuation petition form must be separately filed, along with the required filing fee, if applicable.

Signature: If Petitioner is unrepresented, Petitioner must sign the petition form. If an attorney or other authorized representative is identified in Section 2 of the petition form, the petition form must be signed by that attorney or authorized representative and not petitioner.

REMINDERS:

Pursuant to TTR 279, a copy of the Board of Review decision or other notice giving rise to the appeal must be submitted with the petition.

You must submit the *original, completed, signed petition form* to the Tribunal. You should also keep a copy for yourself.

The Tribunal will issue a Notice of Filing after an answer is filed and indicate the case is ready for the scheduling of a hearing.

The Tribunal will send a notice of hearing to the parties no less than 45 days in advance of the hearing.

To check the status of your appeal, visit our website at www.michigan.gov/taxtrib and click on the "Docket Search" option.