



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
LANSING

MARLON I. BROWN, DPA
DIRECTOR

**PROPERTY TAX APPEAL PETITION FORM
SPECIAL ASSESSMENT**

Do not use this form to appeal valuation, exemption, or non-property tax disputes.

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

How many parcels are you appealing?	If you are appealing more than one parcel, are they contiguous or adjoining? <input type="checkbox"/> Yes <input type="checkbox"/> No *If No, you must file separate appeals for each parcel		
Parcel Identification Number(s):			
Classification of Property: Real <input type="checkbox"/> Personal <input type="checkbox"/> (check one)			
Agricultural <input type="checkbox"/> Commercial <input type="checkbox"/> Industrial <input type="checkbox"/> Residential <input type="checkbox"/> Timber-Cutover <input type="checkbox"/> Developmental <input type="checkbox"/> Utility <input type="checkbox"/> (check one)			
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

Section 5: Jurisdictional Issues

Did you protest the special assessment at the hearing held to confirm the special assessment roll? <input type="checkbox"/> Yes <input type="checkbox"/> No
If Yes, what was the date of the hearing held to confirm the special assessment roll?
If No, explain:

Fee Information:

A fee of \$100.00 is required for the filing of a Special Assessment Appeal.

Signature *Required

Petitioner or Attorney/Authorized Representative's Signature:

/s/



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PAPER FILING INSTRUCTIONS FOR SPECIAL ASSESSMENT 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:

- **How many parcels are you appealing:** List the number of parcels being appealed.
- **Are they contiguous or adjoining:** If multiple parcels are being appealed, indicate whether they are adjoining (i.e., next to each other). If multiple parcels are being appealed and they are not adjoining, you must file a separate petition for each non-adjoining parcel.
- **Parcel Identification Number:** List the parcel number of the property being appealed.
- **Classification of Property:** Check the classification 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.



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- **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 protest the assessment at the hearing held to confirm the special assessment roll:** Indicate whether Petitioner protested the special assessment at the hearing held to confirm the special assessment roll.
- **If Yes, what was the date of the hearing held to confirm the special assessment roll:** If Petitioner protested the special assessment at the hearing held to confirm the special assessment roll, indicate the date the hearing was held.
- **If No, please explain:** If Petitioner did not protest the special assessment at the hearing held to confirm the special assessment roll, explain the reason why a protest was not made.

Fee Information: A filing fee of \$100.00 is required. Make the check payable to State of Michigan.

If filing multiple petitions, please note that a separate payment (i.e., check, money order, or other draft payment) must be made for each individual petition.

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 representative and not petitioner.

REMINDERS:

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.