



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
LANSING

MARLON I. BROWN, DPA
DIRECTOR

**PROPERTY TAX APPEAL PETITION FORM
VALUATION / UNCAPPING**

Do not use this form to appeal Classification, Principal Residence Exemption, Qualified Agricultural Exemption, Other Exemptions, Special Assessments, or Non-Property tax 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 applicable. 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 *Use the multiple parcel form for additional, contiguous parcels.

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



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Section 4: Check which of the following you are appealing (check all that apply)

<input type="checkbox"/> True Cash and Taxable Value
<input type="checkbox"/> Taxable Value Only (calculation)
<input type="checkbox"/> Uncapping of Taxable Value

Section 5: Explain the Reason for this Appeal

Section 6: Jurisdictional Issues

Did you protest the assessment 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 check the applicable reason(s): <input type="checkbox"/> Not required to attend <input type="checkbox"/> Appealing a purported Clerical Error or Mutual Mistake of Fact (if yes, include explanation in Section 5) <input type="checkbox"/> Appealing within 35 days of State Tax Commission Order <input type="checkbox"/> Appealing within 35 days of receipt of Notice of Uncapping <input type="checkbox"/> Other
If you checked "other" above, explain:
Year(s) under appeal:



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Section 7: Valuation Information *Use the multiple parcel form for additional, contiguous parcels.

Parcel Number:	
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)	
Assessed Value (also known as State Equalized Value) established by the Board of Review:	Taxable Value established by the Board of Review:
What do you believe is the fair market value (also known as true cash value)?	
What do you believe is the assessed value? (multiply true cash value by .5)	What do you believe is the taxable value? (cannot exceed assessed value)

Fee Information

Does the property have a Principal Residence Exemption of at least 50% as of the date of the filing of this petition for all tax years at issue?

Yes No

If you answered yes to the above question, you are not required to pay any filing fees.

If the property does not have a Principal Residence Exemption of at least 50% as of the date of the filing of this petition for all tax years at issue, the filing fee is based on the greater of the State Equalized Value or Taxable Value in dispute. If you are appealing more than one parcel, the parcel with the highest State Equalized Value or Taxable Value in dispute will be used to determine your filing fee, plus \$25.00 will be added for each additional parcel being appealed, not to exceed a total filing fee of \$1,000.00

If your property is residential property (see MCL 205.762) and the State Equalized Value or Taxable Value in contention is:	Filing Fee is:
\$100,000.00 and under	\$125.00
\$100,000.01 to \$500,000.00	\$200.00
\$Over \$500,000.00	\$300.00

If the property is <i>NOT</i> residential property (see MCL 205.762) and the State Equalized Value or Taxable Value in contention is:	Filing Fee is:
\$100,000.00 and under	\$250.00

* Plus \$25.00 for each additional parcel, as indicated above.

If the property is *NOT* residential property and the State Equalized Value or Taxable Value in dispute is \$100,000.01 or greater the appeal does not qualify for Small Claims. Therefore, an Entire Tribunal petition must be filed.

Signature *Required

Petitioner or Attorney/Authorized Representative's Signature:

/s/



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PAPER FILING INSTRUCTIONS FOR VALUATION/UNCAPPING 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.
- **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: Issues Being Appealed: Check all issues being appealed.



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Section 5: Explain the Reason for this Appeal: Explain the reason(s) for the appeal.

Section 6: Jurisdictional Issues:

- **Did you protest the assessment at a Board of Review (BOR):** Indicate whether Petitioner protested the assessment at a BOR.
- **If Yes, check which BOR you attended:** If Petitioner protested the assessment at a BOR, check which month the BOR was held.
- **If No, check the applicable reasons:** If Petitioner did not protest the assessment at a BOR, indicate why Petitioner did not attend by checking the applicable reason(s).
- **Year(s) under appeal:** Identify the tax year(s) Petitioner is appealing.

Section 7: Valuation Information: Use the Multiple Parcel Form for additional parcels, if necessary.

- **Parcel Number:** List the parcel number of the property being appealed.
- **Classification of Property:** Check the classification of the property being appealed.
- **Assessed Value established by the BOR:** Provide the assessed value (also known as state equalized value) established by the BOR for the tax year under appeal. NOTE: this information can be found on the assessment notice and/or the BOR decision.
- **Taxable Value established by the BOR:** Provide taxable value established by the BOR for the tax year under appeal. NOTE: this information can be found on the assessment notice and/or the BOR decision.
- **What do you believe is the fair market value:** Identify what Petitioner believes the fair market value (also known as true cash value) is for the tax year under appeal.
- **What do you believe is the assessed value:** Identify what Petitioner believes the assessed and state equalized value is for the tax year under appeal. Property is assessed at 50% of its true cash value, so multiply Petitioner's contention of fair market value by .5 to calculate Petitioner's contention of assessed and state equalized value.
- **What do you believe is the taxable value:** Identify what Petitioner believes the taxable value is for the tax year under appeal. Taxable value is the lesser of the property's assessed/state equalized value or its "capped" value.

*If a parcel is being appealed for multiple years, provide the requested valuation information for each year. Use a separate sheet of paper, if necessary.



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Fee Information:

Does the property have a Principal Residence Exemption of at least 50% as of the date of the filing of this petition for all tax years at issue: Check the appropriate box to indicate whether the property being appealed has a principal residence exemption of 50% or more for all tax years at issue on the date the petition is or will be filed.

If the property has a principal residence exemption of 50% or more on the date the petition is filed for all tax years at issue, no filing fee is required.

If the property does not have a Principal Residence Exemption of at least 50% on the date the petition is filed for all tax years at issue, use the included chart to determine the required filing fee. Add \$25.00 for each additional, adjoining parcel that you are appealing, not to exceed a total fee of \$1,000.00. If there is more than one adjoining parcel under appeal, use the parcel with the highest State Equalized Value or Taxable Value in dispute for the base fee. Make the check payable to the State of Michigan.

NOTE: The State Equalized Value in dispute is the difference between the State Equalized Value established by the BOR for the tax year under appeal and Petitioner's contention of State Equalized Value, and the Taxable Value in dispute is the difference between the Taxable Value established by the BOR for the tax year under appeal and Petitioner's contention of Taxable Value.

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:

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 unless the property is classified as (1) commercial, industrial, or developmental real, or (2) commercial, industrial, or utility personal, and a personal property statement was timely filed with the local unit of government.

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



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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.