



GRETCHEN WHITMER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS  
LANSING

MARLON I. BROWN, DPA  
DIRECTOR

**PROPERTY TAX APPEAL ANSWER FORM  
SPECIAL ASSESSMENT**

**MTT DOCKET NO.** \_\_\_\_\_

Pursuant to Tax Tribunal Rule (TTR) 281, you **MUST** submit a copy of the notice giving rise to the appeal (i.e., resolution confirming the special assessment roll) with this answer. If you do not submit this document, you may be held in default.

**Section 1: Respondent's Contact Information**

Unit of Government:

**Section 2: Respondent'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**

Are the parcels listed by Petitioner contiguous or adjoining? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Applicable		If no, list all parcels that are adjoining in separate groupings. Attach a separate sheet if necessary.	
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)			
Taxing Authority (City or Township)		County	



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#### Section 4: Explain Your Answer to this Appeal

#### Section 5: Jurisdictional Issues

Did Petitioner protest the special assessment at the hearing held to confirm the special assessment roll? <input type="checkbox"/> Yes <input type="checkbox"/> No	
What was the date of the hearing held to confirm the special assessment roll?	
How many years is the special assessment being levied?	What is the total amount of the special assessment being levied (per parcel)?
What is the basis for the special assessment? Identify the applicable statutory provision.	

#### Signature \*Required

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



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## **PAPER FILING INSTRUCTIONS FOR ANSWER TO SPECIAL ASSESSMENT APPEAL**

Follow these instructions for filing this Small Claims answer form. For questions that are not answered by these instructions, please visit the Tribunal's website at [www.michigan.gov/taxtrib](http://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: Respondent's Contact Information:** "Respondent" is not the assessor; Respondent is the unit of government filing the answer to the petition (i.e. city or township).

**Section 2: Respondent's Attorney/Authorized Representative's Contact Information:** Respondent must be represented by an attorney or authorized representative (i.e., assessor) to file an answer to the petition.

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

### **Section 3: Subject Property Information:**

- **Parcel Identification Number:** List the number of parcels being appealed.
- **Are the parcels contiguous or adjoining:** If multiple parcels are being appealed, indicate whether they are adjoining (i.e., next to each other). If all parcels are not adjoining, list the parcels that are contiguous or adjoining in separate groupings. Use a separate sheet of paper if necessary.
- **Taxing Authority:** Provide the name of the city **OR** township (not both) where the property is located.
- **County:** Provide the name of the county where the property is located.

**Section 4: Explain Your Answer to this Appeal:** Provide the basis of Respondent's answer to the appeal and any necessary explanation (i.e., "set forth the facts upon which you rely in defense of this matter").



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### **Section 5: Jurisdictional Issues:**

- **Did Petitioner protest the assessment at the hearing held to confirm the special assessment roll:** Indicate whether Petitioner protested at the hearing to confirm the special assessment roll.
- **What was the date of the hearing held to confirm the special assessment roll:** Provide the date the hearing was held.
- **How many years is the special assessment being levied:** List the number of years for which the special assessment is to be levied.
- **What is the total amount of the special assessment being levied:** Indicate the total value of the special assessment being levied per parcel.
- **What is the basis for the special assessment:** Indicate under what authority the special assessment was levied and cite the applicable statutory provision.

**Signature:** A signature by Respondent's attorney or authorized representative is required.

### **REMINDERS:**

**Pursuant to TTR 281, a copy of the resolution confirming the special assessment roll must be submitted with the answer.**

You must submit the *original, completed, signed answer 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](http://www.michigan.gov/taxtrib) and click on the "Docket Search" option.