

1997 PROPERTY TAX  
 APPEAL PROCEDURES

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Type of Appeal	Board of Review	Treasury	Tax Commission	Tribunal
1997 Assessed Value and/or Tentative Taxable Value	March 1997*	NO Review Authority	NO Review Authority	June 30, 1997 in Writing
1997 Poverty Exemptions Under MCL 211.7u	March 1997* <u>OR</u>	No Review Authority	No Review Authority	June 30, 1997 in Writing
	July or Dec 1997*	No Review Authority	No Review Authority -	Within 30 Days of Denial
1997 Assessment Classification	March 1997*	No Review Authority	June 30, 1997	No Review Authority

QUALIFIED AGRICULTURAL PROPERTY EXEMPTION

Type of Appeal	Board of Review	Treasury	Tax Commission	Tribunal
Denial by Assessor of Continuation of 1996 <u>Qualified Agric. Prop. Exempt.</u> from '96 to '97	March 1997*	NO Review Authority	NO Review Authority	June 30, 1997 in Writing
Denial by Assessor of <u>Qualified Agric. Prop. Exemption</u> for 1997	July or Dec., 1997 for 1997 Exemption Only*	NO Review Authority	NO Review Authority	Within 30 days of Board of Review Action
<u>Qualified Agric. Prop. Exemption</u> which was Not on the 1996 Tax Roll and/or the 1997 Tax Roll	July or Dec., 1997 for 1996 and/or 1997 Exemption*	No Review Authority	NO Review Authority	Within 30 days of Board of Review Action
<u>Qualified Agric. Prop. Exemption</u> for the year 1994. See page 2 of STC Bulletin #3 of 1997 for requirements	July or Dec. 1997 for 1994 Exemption*	NO Review Authority	NO Review Authority	Within 35 days of denial by Board of Review

\*Contact your local unit of government for the dates of Boards of Review

**1997 PROPERTY TAX  
APPEAL PROCEDURES (CONTINUED)**

**HOMESTEAD EXEMPTION**

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<b>Type of Appeal</b>	<b>Board of Review</b>	<b>Treasury</b>	<b>Tax Commission</b>	<b>Tribunal</b>
<b>Denial by Assessor of <u>Homestead</u> Exemption for 1997</b>	<b>No Review Authority</b>	<b>Within 35 days of denial by assessor</b>	<b>No Review Authority</b>	<b>Within 35 days of decision by Treasury Dept.</b>
<b><u>Homestead</u> Exemption which was Not on the 1996 Tax Roll and/or the 1997 Tax Roll</b>	<b>July or Dec., 1997 for 1996 and/or 1997 Exemption*</b>	<b>Within 35 days of Board of Review Action</b>	<b>NO Review Authority</b>	<b>Within 35 days of decision by Treasury Dept.</b>
<b>Rescission by Assessor of <u>Homestead</u> Exemption on the 1997 Roll or the 1996 Roll</b>	<b>July or Dec. 1997 for 1996 Rescissions and/or 1997 Rescissions*</b>	<b>NO Review Authority</b>	<b>NO Review Authority</b>	<b>Within 35 days of decision by July or Dec. Board of Review</b>
<b>Homestead Exemption for the year 1994. See page 4 of PA 476 of 96 attached to STC Bulletin #3 of 1997</b>	<b>NO Review Authority</b>	<b>Before December 31, 1997</b>	<b>NO Review Authority</b>	<b>Within 35 days of denial by Department of Treasury</b>

\*Contact your local unit of government for the dates of Boards of Review

**PETITION TO BOARD OF REVIEW  
TO BE COMPLETED BY OWNER OR OWNER'S AGENT**

This form is issued under the authority of P.A. 206 of 1893, as amended. Filing is voluntary, however you may not appeal to the Michigan Tax Tribunal or the State Tax Commission unless you first protest to the Board of Review.

Township or City	County
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The undersigned protests the assessed value and/or the tentative taxable value and/or the property classification and/or the qualified agricultural property exemption of the following described property:

Property identified (Parcel code required. Property address & legal description optional):

Check box for item being protested:  Assessed Value  Tentative Taxable Value  Classification  Qualified Agricultural Property Exemption

**1. PROTEST OF ASSESSMENT (Complete this section for a protest of assessed value and/or tentative taxable value)**

Assessed Amount	Owner's Estimate of True Cash Value	Tentative Taxable Value	Year
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**2. PROTEST OF CLASSIFICATION (Complete this section for a request to change the classification. The Board of Review must make their decision regarding classification in accordance with Section 211.34c of the Michigan Compiled Laws. The Board of Review shall not be influenced by the effect that a particular classification has on that property's status as a homestead or qualified agricultural property.)**

**Classification of property on this year's assessment roll:**  
 Classification should be: (Please check one of the following:)

AGRICULTURAL       INDUSTRIAL       TIMBER CUTOVER       UTILITY (Personal Property Only)  
 COMMERCIAL       RESIDENTIAL       DEVELOPMENTAL

**3. PROTEST OF EXEMPTION FOR QUALIFIED AGRICULTURAL PROPERTY (If the assessor has denied or changed the percentage of the exemption from the 18 mills of local school operating tax for qualified agricultural property, the owner may appeal this action to the March Board of Review. THE BOARD OF REVIEW HAS NO AUTHORITY TO CONSIDER OR ACT UPON THE EXEMPTION FROM THE 18 SCHOOL OPERATING MILLS FOR HOMESTEAD PROPERTIES.)**

Percent Qualified Agricultural Exemption Granted by Assessor: \_\_\_\_\_ (Enter 0 if exemption denied)

Percent Qualified Agricultural Exemption Requested by Owner: \_\_\_\_\_ (Enter 100 if full exemption requested)

**4. REASON FOR PROTEST**

State reason(s) for protest of assessed value and/or the tentative taxable value and/or classification and/or qualified agricultural property exemption

Signature	Date
Address	Phone No.

A further appeal of the assessed value and/or tentative taxable value and/or the qualified agricultural property exemption may be made to the Michigan Tax Tribunal, 1033 S. Washington Ave., P.O. Box 30232, Lansing, MI 48909. The final date for filing such an appeal is June 30 of the current year. Only a property classification appeal may be filed with the State Tax Commission, P.O. Box 30471, Lansing, MI

**FOR BOARD OF REVIEW USE ONLY**

INCORPORATE A COPY OF THIS FORM AND THE ASSIGNED NUMBER IN THE BOARD OF REVIEW MINUTES

Petition No. _____	Parcel Code _____
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**1. ASSESSED VALUE (Disposition by Board of Review.) The Board of Review Must state the reason for its action below.**

Denied     Assessed Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

Record of Vote - Board or Three Member Committee of Board

Chairperson:  YES     NO    Member:  YES     NO    Member:  YES     NO

Reason For Board Action:

**2. TENTATIVE TAXABLE VALUE (Disposition by Board of Review.) The Board of Review Must state the reason for its action below.**

Denied     Tentative Taxable Value Changed From: \_\_\_\_\_ To: \_\_\_\_\_

Record of Vote - Board or Three Member Committee of Board

Chairperson:  YES     NO    Member:  YES     NO    Member:  YES     NO

Reason For Board Action:

**3. CLASSIFICATION (Disposition by Board of Review.) The Board of Review Must state the reason for its action below.**

Denied     Classification Changed From: \_\_\_\_\_ To: \_\_\_\_\_

Record of Vote - Board or Three Member Committee of Board

Chairperson:  YES     NO    Member:  YES     NO    Member:  YES     NO

Reason For Board Action:

**4. QUALIFIED AGRICULTURAL PROPERTY EXEMPTION (Disposition by Board of Review.) The Board of Review Must state the reason for its action below.**

Exemption Request Denied     Exemption Modified From: \_\_\_\_\_ % To: \_\_\_\_\_ %

Record of Vote - Board or Three Member Committee of Board

Chairperson:  YES     NO    Member:  YES     NO    Member:  YES     NO

Reason For Board Action:

FINAL ADJOURNMENT OF BOARD OF REVIEW

Date

Signature of Secretary Board of Review

Date

**1997 TAXABLE VALUE  
CALCULATIONS WORKSHEET**

Petition No. \_\_\_\_\_

This form must be completed by the Board of Review (B of R) and made part of the Board of Review Record whenever a change is made to an individual parcel of real property which causes Taxable Value to change.

Complete Section 1 if the B of R changes Capped Value.

SECTION 1	<u>By Assessor</u>	<u>By B of R</u>
1996 Taxable Value .....	= _____	_____
Amount of Losses .....	= _____	_____
(See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)		
Amount of Additions .....	= _____	_____
(See page 6 - 11 of STC Bulletin #3 of 1995 for formulas. <b>IMPORTANT:</b> See STC Bulletin No. 3 of 1997 for changes to formulas for Replacement Construction and Occupancy Rate).		
<b>1997 Capped Value = (1996 Taxable Value - Losses)</b>	<b>X 1.028</b>	<b>+ Additions</b>
= ( _____ - _____ )	X _____	+ _____
= _____	<b>By B of R</b>	

**1997 Capped Value = \_\_\_\_\_**

Complete Section 2 if the B of R changes Assessed Value.

SECTION 2	<u>By Assessor</u>	<u>By B of R</u>
1997 Assessed Value .....	= _____	_____
1997 Tentative SEV = 1997 Assessed Value X 1997 Tentative Equalization Factor		
= _____	X _____	
= _____	by B of R	

**1997 Tentative SEV = \_\_\_\_\_**

1997 Tentative Taxable Value is the lesser of the 1997 Capped Value or the 1997 Tentative SEV.

**1997 Tentative Taxable Value = \_\_\_\_\_**