

State Tax Commission Bulletin No. 5 of 1998
January 30, 1998
1998 Property Tax Appeal Procedures

TO: Boards of Review, Assessing Officers
 FROM: State Tax Commission (STC)

RE: **1998 PROPERTY TAX APPEAL PROCEDURES**

Type of Appeal	Board of Review	Treasury	Tax Commission	Tribunal
1998 Assessed Value and/or Tentative Taxable Value	March 1998*	NO Review Authority	NO Review Authority	June 30, 1998 in Writing
1998 Poverty Exemptions Under MCL 211.7u	March 1998*	No Review Authority	No Review Authority	June 30, 1998 in Writing
	<u>OR</u> July or Dec 1998*	No Review Authority	No Review Authority	Within 30 Days of Denial
1998 Assessment Classification	March 1998*	No Review Authority	June 30, 1998	No Review Authority

QUALIFIED AGRICULTURAL PROPERTY EXEMPTION

Type of Appeal	Board of Review	Treasury	Tax Commission	Tribunal
Denial by Assessor of Continuation of 1997 <u>Qualified Agric. Prop.</u> Exempt. from '97 to '98	March 1998*	NO Review Authority	NO Review Authority	June 30, 1998 in Writing

Denial by Assessor of <u>Qualified Agric. Prop. Exemption</u> for 1998	July or Dec., 1998 for 1998 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 1997 Tax Roll and/or the 1998 Tax Roll	July or Dec., 1998 for 1997 and/or 1998 Exemption*	No Review Authority	NO Review Authority	Within 30 days of Board of Review Action

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

Type of Appeal	Board of Review	Treasury	Tax Commission	Tribunal
Denial by Assessor of <u>Homestead Exemption</u> for 1998	No Review Authority	Within 35 days of denial by assessor	No Review Authority	Within 35 days of decision by Treasury Dept.
<u>Homestead Exemption</u> <u>which was Not on the 1997 Tax Roll and/or the 1998 Tax Roll</u>	July or Dec., 1998 for 1997 and/or 1998 Exemption*	Within 35 days of Board of Review Action	NO Review Authority	Within 35 days of decision by Treasury Dept.
Rescission by Assessor of <u>Homestead Exemption</u> on the 1998 Roll or the 1997 Roll	July or Dec. 1998 for 1997 Rescissions and/or 1998 Rescissions*	NO Review Authority	NO Review Authority	Within 35 days of decision by July or Dec. Board of Review
Treasury Denial of Homestead Exemption	NO Review Authority	Within 35 days of receipt of the notice of denial.	NO Review Authority	Within 35 days of decision by Treasury Dept.

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