

State Tax Commission Bulletin No. 4 of 1999
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1999 Appeal Procedures

**1999 PROPERTY TAX
 APPEAL PROCEDURES**

Type of Appeal	Board of Review	Treasury	Tax Commission	Tribunal
1998 Assessed Value and/or Tentative Taxable Value	March 1999*	NO Review Authority	NO Review Authority	June 30, 1999 in Writing
1999 Poverty Exemptions Under MCL 211.7u	March 1999*	No Review Authority	No Review Authority	June 30, 1999 in Writing
	<u>OR</u> July or Dec 1999*	No Review Authority	No Review Authority	Within 30 Days of Denial
1999 Assessment Classification	March 1999*	No Review Authority	June 30, 1999	No Review Authority

QUALIFIED AGRICULTURAL PROPERTY EXEMPTION

Type of Appeal	Board of Review	Treasury	Tax Commission	Tribunal
Denial by Assessor of Continuation of 1998 <u>Qualified Agric. Prop.</u> Exempt. from '98 to '99	March 1999*	NO Review Authority	NO Review Authority	June 30, 1999 in Writing
Denial by Assessor of <u>Qualified Agric. Prop.</u> Exemption for 1999	July or Dec., 1999 for 1999 Exemption Only*	NO Review Authority	NO Review Authority	Within 30 days of Board of Review Action
<u>Qualified Agric. Prop.</u> Exemption which was Not on the 1998 Tax Roll and/or the 1999 Tax Roll	July or Dec., 1999 for 1998 and/or 1999 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

HOMESTEAD EXEMPTION

Type of Appeal	Board of Review	Treasury	Tax Commission	Tribunal
Denial by Assessor of <u>Homestead</u> Exemption for 1999	No Review Authority	Within 35 days of denial by assessor	No Review Authority	Within 35 days of decision by Treasury Dept.
<u>Homestead</u> Exemption which was Not on the 1998 Tax Roll and/or the 1999 Tax Roll	July or Dec., 1999 for 1998 and/or 1999 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</u> Exemption on the 1999 Roll or the 1998 Roll	July or Dec. 1999 for 1998 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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