

**State Tax Commission Bulletin No. 5 of 2000**  
**January 20, 2000**  
**2000 Appeal Procedures**

**2000 PROPERTY TAX  
 APPEAL PROCEDURES**

<b>Type of Appeal</b>	<b>Board of Review</b>	<b>Treasury</b>	<b>Tax Commission</b>	<b>Tribunal</b>
2000 Assessed Value and/or Tentative Taxable Value	March 2000*	No Review Authority	No Review Authority	June 30, 2000 in Writing
2000 Poverty Exemptions Under MCL 211.7u	March 2000*	No Review Authority	No Review Authority	June 30, 2000 in Writing
	<u>OR</u> July or Dec 2000*	No Review Authority	No Review Authority	Within 30 Days of Denial
2000 Assessment Classification	March 2000*	No Review Authority	June 30, 2000	No Review Authority

**QUALIFIED AGRICULTURAL PROPERTY EXEMPTION**

<b>Type of Appeal</b>	<b>Board of Review</b>	<b>Treasury</b>	<b>Tax Commission</b>	<b>Tribunal</b>
Denial by Assessor of Continuation of 1999 <u>Qualified Agric. Prop.</u> Exempt. from '99 to '2000	March 2000*	No Review Authority	No Review Authority	June 30, 2000 in Writing
Denial by Assessor of <u>Qualified Agric. Prop.</u> Exemption for 2000	July or Dec., 2000 for 2000 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 1999 Tax Roll and/or the 2000 Tax Roll	July or Dec., 2000 for 1999 and/or 2000 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 2000	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 1999 Tax Roll and/or the 2000 Tax Roll	July or Dec., 2000 for 1999 and/or 2000 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 2000 Roll or the 1999 Roll	July or Dec. 2000 for 1999 Rescissions and/or 2000 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.

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