



STATE OF MICHIGAN  
John Engler, Governor

DEPARTMENT OF TREASURY  
Douglas B. Roberts, State Treasurer



MICHIGAN  
DEPARTMENT OF  
TREASURY

**Bulletin No. 2**  
**January 9, 2002**  
**2002 Appeal Procedures**

**2002 PROPERTY TAX  
APPEAL PROCEDURES**

**PAGE 1 OF 2**

<b>Type of Appeal</b>	<b>Board of Review</b>	<b>Treasury</b>	<b>Tax Commission</b>	<b>Tribunal</b>
<b>2002 Assessed Value and/or Tentative Taxable Value</b>	<b>March 2002*</b>	<b>NO REVIEW AUTHORITY</b>	<b>NO REVIEW AUTHORITY</b>	<b>July 1, 2002 in Writing</b>
<b>2002 Poverty Exemptions Under MCL 211.7u</b>	<b>March 2002*</b> <b><u>OR</u></b>	<b>NO REVIEW AUTHORITY</b>	<b>NO REVIEW AUTHORITY</b>	<b>July 1, 2002 in Writing</b>
	<b>July or Dec 2002*</b>	<b>NO REVIEW AUTHORITY</b>	<b>NO REVIEW AUTHORITY</b>	<b>Within 30 Days of Denial</b>
<b>2002 Assessment Classification</b>	<b>March 2002*</b>	<b>NO REVIEW AUTHORITY</b>	<b>July 1, 2002</b>	<b>NO REVIEW AUTHORITY</b>

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

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Mark A. Hilpert, Chairperson  
Lesley F. Holt  
Robert Lupi  
Dennis W. Platte, Secretary

**2002 PROPERTY TAX  
APPEAL PROCEDURES (CONTINUED)**

**QUALIFIED AGRICULTURAL PROPERTY EXEMPTION**

PAGE 2 OF 2

Type of Appeal	Board of Review	Treasury	Tax Commission	Tribunal
Denial by Assessor of Continuation of 2001 <u>Qualified Agric. Prop. Exempt.</u> from 2001 to 2002	March 2002*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	July 1, 2002 in Writing
Denial by Assessor of <u>Qualified Agric. Prop. Exemption</u> for 2002	July or Dec., 2002 for 2002 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 2001 Tax Roll and/or the 2002 Tax Roll	July or Dec., 2002 for 2001 and/or 2002 Exemption*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 30 days of Board of Review Action

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**HOMESTEAD EXEMPTION**

Type of Appeal	Board of Review	Treasury	Tax Commission	Tribunal
Denial by Assessor of <u>Homestead Exemption</u> for 2002	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> which was Not on the 2001 Tax Roll and/or the 2002 Tax Roll	July or Dec., 2002 for 2001 and/or 2002 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 2002 Roll or the 2001 Roll	July or Dec. 2002 for 2001 Rescissions and/or 2002 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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