



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

JENNIFER M. GRANHOLM
GOVERNOR

JAY B. RISING
STATE TREASURER

Bulletin No. 2
January 8, 2003
2003 Appeal Procedures

**2003 PROPERTY TAX
APPEAL PROCEDURES**

PAGE 1 OF 2

| Type of Appeal | Board of Review | Treasury | Tax Commission | Tribunal |
|---|--|----------------------------|----------------------------|---------------------------------|
| 2003 Assessed Value and/or Tentative Taxable Value | March 2003* | NO REVIEW AUTHORITY | NO REVIEW AUTHORITY | June 30, 2003 in Writing |
| 2003 Poverty Exemptions Under MCL 211.7u | March 2003* <u>OR</u> | NO REVIEW AUTHORITY | NO REVIEW AUTHORITY | June 30, 3003 in Writing |
| | July or Dec 2003* | NO REVIEW AUTHORITY | NO REVIEW AUTHORITY | Within 30 Days of Denial |
| 2003 Assessment Classification | March 2003* | NO REVIEW AUTHORITY | June 30, 2003 | NO REVIEW AUTHORITY |

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

**2003 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 2002 <u>Qualified Agric. Prop. Exempt.</u> from 2002 to 2003 | March 2003* | NO REVIEW AUTHORITY | NO REVIEW AUTHORITY | June 30, 2003 in Writing |
| Denial by Assessor of <u>Qualified Agric. Prop. Exemption</u> for 2003 | July or Dec., 2003 for 2003 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 2002 Tax Roll and/or the 2003 Tax Roll | July or Dec., 2003 for 2002 and/or 2003 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 Exemption</u> for 2003 | 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 2000, 2001, 2002 and/or the 2003 Tax Roll | July or Dec., 2003 for 2000, 2001, 2002 and/or 2003 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 2003 Roll or the 2003 Roll | July or Dec. 2003 for 2002 Rescissions and/or 2003 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.

