



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

JENNIFER M. GRANHOLM
GOVERNOR

JAY B. RISING
STATE TREASURER

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2004 Appeal Procedures

**2004 PROPERTY TAX
APPEAL PROCEDURES**

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Type of Appeal	Board of Review	Treasury	Tax Commission	Tribunal
2004 Assessed Value and/or Tentative Taxable Value	March 2004*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	June 30, 2004 in Writing
2004 Poverty Exemptions Under MCL 211.7u	March 2004* <u>OR</u>	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	June 30, 2004 in Writing
	July or Dec 2004*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 30 Days of Denial
2004 Assessment Classification	March 2004*	NO REVIEW AUTHORITY	June 30, 2004	NO REVIEW AUTHORITY

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

**2004 PROPERTY TAX
APPEAL PROCEDURES (CONTINUED)**

QUALIFIED AGRICULTURAL PROPERTY EXEMPTION

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Type of Appeal	Board of Review	Treasury	Tax Commission	Tribunal
Denial by Assessor of Continuation of 2003 <u>Qualified Agric. Prop. Exempt.</u> from 2003 to 2004	March 2004*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	June 30, 2004 in Writing
Denial by Assessor of <u>Qualified Agric. Prop. Exemption</u> for 2004	July or Dec., 2004 for 2004 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 2003 Tax Roll and/or the 2004 Tax Roll	July or Dec., 2004 for 2003 and/or 2004 Exemption*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 30 days of Board of Review Action

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HOMEOWNER'S PRINCIPAL RESIDENCE EXEMPTION

Type of Appeal	Board of Review	Treasury	Tax Commission	Tribunal
Denial by Assessor or Auditing County of <u>Homeowner's Principal Residence Exemption</u> for 2001, 2002, 2003, 2004	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 days after date of notice of denial.
<u>Homeowner's Principal Residence Exemption</u> which was Not on the 2001, 2002, 2003 and/or the 2004 Tax Roll	July or Dec., 2004 for 2001, 2002, 2003 and/or 2004 Exemption*	Within 35 days of Board of Review Action	NO REVIEW AUTHORITY	Within 35 days of decision by Treasury Dept.
Denial by Assessor due to Rescission of <u>Homeowner's Principal Residence Exemption</u>	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 days after date of notice of denial.
Treasury Denial of <u>Homeowner's Principal Residence Exemption</u>	NO REVIEW AUTHORITY	Within 35 days of receipt of the notice of denial.	NO REVIEW AUTHORITY	Within 35 days of final decision by Treasury Dept.

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

