

D. Appeal Rights

For the 2014 year only, any owner of eligible personal property **who did not timely file** an affidavit to claim the exemption may file an appeal with the March 2014 Board of Review to claim the exemption.

Owners who timely file the affidavit may appeal denial of the exemption to the March Board of Review or in the case of a qualified error to the July Board of Review or December Board of Review. The July or December Boards of Review may not hear an appeal of a denial of the exemption from the March Board of Review. This Act has amended the definition of Qualified Errors to include an error made in the denial of a claim of exemption for personal property under section 90.

The decision of the March, July or December Boards of Review may be appealed for the year in which the appeal was filed and the immediately preceding five tax years to the Residential and Small Claims Division of the Michigan Tax Tribunal on a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib.

E. Additional Information

- Determination of eligibility for this exemption is different than determination of tax liability. Determination of eligibility for the exemption includes items, such as leased personal property, which would not be used in the determination of tax liability. It is possible that a taxpayer may have under \$80,000 true cash value for determination of tax liability and not be eligible for the exemption because of items they may lease or have in their possession but not own.
- This Act is repealed if not approved by a majority of the qualified electors of this State who will vote on the question at an election in August 2014. If repealed, assessors could remove the exemption from the property on the assessment roll for 2014.
- Information regarding the effect of the change on the Headlee Rollback will be discussed in the Headlee Rollback Bulletin issued in early 2014.