



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

ANDY DILLON
STATE TREASURER

Bulletin No. 16 of 2011
December 6, 2011

2012 PROPERTY TAX APPEAL PROCEDURES

Type of Appeal	Board of Review	Treasury	Tax Commission	Tribunal
2012 Assessed Value and/or Tentative Taxable Value	March 2012*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	May 31, 2012 Industrial, Developmental or Commercial Class, July 31, 2012 Residential, Timber-Cutover or Agricultural Class
2012 Poverty Exemptions Under MCL 211.7u	March 2012* <u>OR</u>	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	July 31, 2012 in Writing
	July or Dec 2012*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 Days of Denial
2012 Assessment Classification	March 2012*	NO REVIEW AUTHORITY	June 30, 2012	NO REVIEW AUTHORITY

QUALIFIED AGRICULTURAL PROPERTY EXEMPTIONS

Type of Appeal	Board of Review	Treasury	Tax Commission	Tribunal
Denial by Assessor of Continuation of 2011 Qualified Agricultural Exemption for 2012	March 2012*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	July 31, 2012 in Writing
Denial by Assessor Qualified Agricultural Exemption for 2012	July or Dec. 2012 for 2012 Exemption Only *	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 Days of Board of Review Action
Qualified Agricultural Exemption which was NOT on the 2011 and/or 2012 Tax Roll	July or Dec. 2012 for 2011 and/or 2012 Exemption*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 Days of Board of Review Action

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PRINCIPAL RESIDENCE EXEMPTIONS

Type of Appeal	Board of Review	Treasury	Tax Commission	Tribunal
Denial by Assessor OR auditing County of Principal Residence Exemption for 2009, 2010, 2011, 2012	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 days after date of notice of denial
Principal Residence Exemption which was NOT on the 2009, 2010, 2011 and/or 2012 Tax Roll	July or Dec. 2012 *	Within 35 Days of Board of Review Action	NO REVIEW AUTHORITY	Within 35 Days of Decision by Department of Treasury
Denial by Assessor due to Rescission of Principal Residence Exemption	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 days after date of notice of denial
Treasury Denial of Principal Residence Exemption	NO REVIEW AUTHORITY	Within 35 days after date of notice of denial	NO REVIEW AUTHORITY	Within 35 days of the final decision by Department of Treasury

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