



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

NICK A. KHOURI
STATE TREASURER

Bulletin No. 17 of 2015
December 16, 2015

2016 PROPERTY TAX APPEAL PROCEDURES

Type of Appeal	Board of Review	Treasury	Tax Commission	Tribunal
2016 Assessed Value and/or Tentative Taxable Value	March 2016*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	May 31, 2016 Industrial, Developmental or Commercial Class by Petition July 31, 2016 Residential, Timber-Cutover or Agricultural Class by Petition
2016 Poverty Exemptions Under MCL 211.7u	March 2016* OR <hr/> July or Dec 2016*	NO REVIEW AUTHORITY <hr/> NO REVIEW AUTHORITY	NO REVIEW AUTHORITY <hr/> NO REVIEW AUTHORITY	July 31, 2016 by Petition <hr/> Within 35 Days of Denial by Petition
2016 Assessment Classification	March 2016*	NO REVIEW AUTHORITY	June 30, 2016	NO REVIEW AUTHORITY except for appeals filed by Treasury
Denial by Assessor of Eligible Manufacturing Personal Property Exemption (MCL 211.9m and 211.9n)	March 2016*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 days after date of notice of denial by Petition

2016 PROPERTY TAX APPEAL PROCEDURES

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QUALIFIED AGRICULTURAL PROPERTY EXEMPTIONS

Type of Appeal	Board of Review	Treasury	Tax Commission	Tribunal
Denial by Assessor of Continuation of 2015 Qualified Agricultural Exemption for 2016	March 2016*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	July 31, 2016 by Petition
Denial by Assessor of Qualified Agricultural Exemption for 2016	July or Dec. 2016 for 2016 Exemption Only *	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 Days of Board of Review Action by Petition
Qualified Agricultural Exemption which was NOT on the 2015 and/or 2016 Tax Roll	July or Dec. 2016 for 2015 and/or 2016 Exemption*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 Days of Board of Review Action by Petition

PRINCIPAL RESIDENCE EXEMPTIONS

Type of Appeal	Board of Review	Treasury	Tax Commission	Tribunal
Denial by Assessor OR by auditing County of Principal Residence Exemption for 2013, 2014, 2015, 2016	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 days after date of notice of denial by Petition
Principal Residence Exemption which was NOT on the 2013, 2014, 2015 and/or 2016 Tax Roll	July or Dec. 2016 *	Within 35 Days of Board of Review Action	NO REVIEW AUTHORITY	Within 35 Days of Final Decision by Department of Treasury by Petition
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 by Petition
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 by Petition

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