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GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

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STATE TREASURER

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**December 7, 2010**

**2011 PROPERTY TAX APPEAL PROCEDURES**

Type of Appeal	Board of Review	Treasury	Tax Commission	Tribunal
2011 Assessed Value and/or Tentative Taxable Value	March 2011*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	May 31, 2011 Industrial, Developmental or Commercial Class, July 31, 2011 Residential, Timber-Cutover or Agricultural Class
2011 Poverty Exemptions Under MCL 211.7u	March 2011* <u>OR</u>	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	July 31, 2011 in Writing
	July or Dec 2011*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 30 Days of Denial
2011 Assessment Classification	March 2011*	NO REVIEW AUTHORITY	June 30, 2011	NO REVIEW AUTHORITY

**QUALIFIED AGRICULTURAL PROPERTY EXEMPTIONS**

Type of Appeal	Board of Review	Treasury	Tax Commission	Tribunal
Denial by Assessor of Continuation of 2010 Qualified Agricultural Exemption for 2011	March 2011*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	July 31, 2011 in Writing
Denial by Assessor Qualified Agricultural Exemption for 2011	July or Dec. 2011 for 2011 Exemption Only*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 Days of Board of Review Action
Qualified Agricultural Exemption which was NOT on the 2010 and/or 2011 Tax Roll	July or Dec. 2011 for 2010 and/or 2011 Exemption*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 Days of Board of Review Action

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**HOMEOWNER'S PRINCIPAL RESIDENCE EXEMPTIONS**

<b>Type of Appeal</b>	<b>Board of Review</b>	<b>Treasury</b>	<b>Tax Commission</b>	<b>Tribunal</b>
<b>Denial by Assessor OR auditing County of Homeowner's Principal Residence Exemption for 2008, 2009, 2010, 2011</b>	<b>NO REVIEW AUTHORITY</b>	<b>NO REVIEW AUTHORITY</b>	<b>NO REVIEW AUTHORITY</b>	<b>Within 35 days after date of notice of denial</b>
<b>Homeowner's Principal Residence Exemption which was NOT on the 2008, 2009, 2010 and/or 2011 Tax Roll</b>	<b>July or Dec. 2011 *</b>	<b>Within 35 Days of Board of Review Action</b>	<b>NO REVIEW AUTHORITY</b>	<b>Within 35 Days of Decision by Department of Treasury</b>
<b>Denial by Assessor due to Rescission of Homeowner's Principal Residence Exemption</b>	<b>NO REVIEW AUTHORITY</b>	<b>NO REVIEW AUTHORITY</b>	<b>NO REVIEW AUTHORITY</b>	<b>Within 35 days after date of notice of denial</b>
<b>Treasury Denial of Homeowner's Principal Residence Exemption</b>	<b>NO REVIEW AUTHORITY</b>	<b>Within 35 days after date of notice of denial</b>	<b>NO REVIEW AUTHORITY</b>	<b>Within 35 days of the final decision by Treasury Department</b>

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