



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

Bulletin No. 19 of 2013
December 16, 2013

2014 PROPERTY TAX APPEAL PROCEDURES

Type of Appeal	Board of Review	Treasury	Tax Commission	Tribunal
2014 Assessed Value and/or Tentative Taxable Value	March 2014*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	May 31, 2014 Industrial, Developmental or Commercial Class by Petition July 31, 2014 Residential, Timber-Cutover or Agricultural Class by Petition
2014 Poverty Exemptions Under MCL 211.7u	March 2014* <u>OR</u>	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	July 31, 2014 by Petition
	July or Dec 2014*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 Days of Denial by Petition
2014 Assessment Classification	March 2014*	NO REVIEW AUTHORITY	June 30, 2014	NO REVIEW AUTHORITY except for appeals filed by Treasury

QUALIFIED AGRICULTURAL PROPERTY EXEMPTIONS

Type of Appeal	Board of Review	Treasury	Tax Commission	Tribunal
Denial by Assessor of Continuation of 2013 Qualified Agricultural Exemption for 2014	March 2014*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	July 31, 2014 by Petition

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Denial by Assessor Qualified Agricultural Exemption for 2014	July or Dec. 2014 for 2014 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 2013 and/or 2014 Tax Roll	July or Dec. 2014 for 2013 and/or 2014 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 auditing County of Principal Residence Exemption for 2011, 2012, 2013, 2014	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 2011, 2012, 2013 and/or 2014 Tax Roll	July or Dec. 2014 *	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**