



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

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GOVERNOR

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STATE TREASURER

Bulletin No. 2
January 25, 2005
2005 Appeal Procedures

**2005 PROPERTY TAX
APPEAL PROCEDURES**

PAGE 1 OF 2

Type of Appeal	Board of Review	Treasury	Tax Commission	Tribunal
2005 Assessed Value and/or Tentative Taxable Value	March 2005*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	June 30, 2005 in Writing
2005 Poverty Exemptions Under MCL 211.7u	March 2005* <u>OR</u>	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	June 30, 2005 in Writing
	July or Dec 2005*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 30 Days of Denial
2005 Assessment Classification	March 2005*	NO REVIEW AUTHORITY	June 30, 2005	NO REVIEW AUTHORITY

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

**2005 PROPERTY TAX
APPEAL PROCEDURES (CONTINUED)**

QUALIFIED AGRICULTURAL PROPERTY EXEMPTION

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Type of Appeal	Board of Review	Treasury	Tax Commission	Tribunal
Denial by Assessor of Continuation of 2004 <u>Qualified Agric. Prop. Exempt. from 2004 to 2005</u>	March 2005*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	June 30, 2005 in Writing
Denial by Assessor of <u>Qualified Agric. Prop. Exemption for 2005</u>	July or Dec., 2005 for 2005 Exemption Only*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 30 days of Board of Review Action
<u>Qualified Agric. Prop. Exemption</u> which was Not on the 2004 Tax Roll and/or the 2005 Tax Roll	July or Dec., 2005 for 2004 and/or 2005 Exemption*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 30 days of Board of Review Action

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HOMEOWNER'S PRINCIPAL RESIDENCE EXEMPTION

Type of Appeal	Board of Review	Treasury	Tax Commission	Tribunal
Denial by Assessor or Auditing County of <u>Homeowner's Principal Residence Exemption for 2002, 2003, 2004, 2005</u>	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 days after date of notice of denial.
<u>Homeowner's Principal Residence Exemption</u> which was Not on the 2002, 2003, 2004 and/or the 2005 Tax Roll	July or Dec., 2005 for 2002, 2003, 2004 and/or 2005 Exemption*	Within 35 days of Board of Review Action	NO REVIEW AUTHORITY	Within 35 days of decision by Treasury Dept.
Denial by Assessor due to Rescission of <u>Homeowner's Principal Residence Exemption</u>	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 days after date of notice of denial.
Treasury Denial of <u>Homeowner's</u>	NO REVIEW AUTHORITY	Within 35 days of receipt of the	NO REVIEW AUTHORITY	Within 35 days of final decision by

<u>Principal Residence</u> Exemption		notice of denial.		Treasury Dept.
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