



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

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STATE TREASURER

Bulletin No. 13 of 2019
October 14, 2019
2020 Property Tax Appeal Procedures

2020 PROPERTY TAX APPEAL PROCEDURES

Type of Appeal	Board of Review	Treasury	Tax Commission	Tribunal
2020 Assessed Value and/or Tentative Taxable Value	March 2020*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	June 1, 2020, Industrial, Developmental, Commercial or Utility Personal Class by Petition July 31, 2020 Residential, Timber-Cutover or Agricultural Class by Petition
2020 Poverty Exemptions Under MCL 211.7u	March 2020* OR	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	July 31, 2020 by Petition
	July or Dec 2020*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 Days of Denial by Petition
2020 Assessment Classification	March 2020*	NO REVIEW AUTHORITY	June 30, 2020	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 2020*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 days after date of notice of denial by Petition

QUALIFIED AGRICULTURAL PROPERTY EXEMPTIONS

Type of Appeal	Board of Review	Treasury	Tax Commission	Tribunal
Denial by Assessor of Continuation of 2018 Qualified Agricultural Exemption for 2020	March 2020*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	July 31, 2020 by Petition
Denial by Assessor of Qualified Agricultural Exemption for 2020	July or Dec. 2020 for 2020 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 2019 and/or 2020 Tax Roll	July or Dec. 2020 for 2019 and/or 2020 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 2017, 2018, 2019, 2020	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 2017, 2018, 2019 and/or 2020 Tax Roll	July or Dec. 2020*	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