



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

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GOVERNOR

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Bulletin No. 22 of 2017
November 28, 2017

2018 PROPERTY TAX APPEAL PROCEDURES

Type of Appeal	Board of Review	Treasury	Tax Commission	Tribunal
2018 Assessed Value and/or Tentative Taxable Value	March 2018*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	May 31, 2018 Industrial, Developmental, Commercial or Utility Personal Class by Petition July 31, 2018 Residential, Timber-Cutover or Agricultural Class by Petition
2018 Poverty Exemptions Under MCL 211.7u	March 2018* <u>OR</u>	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	July 31, 2018 by Petition
	July or Dec 2018*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 Days of Denial by Petition
2018 Assessment Classification	March 2018*	NO REVIEW AUTHORITY	June 30, 2018	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 2018*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 days after date of notice of denial by Petition

2018 PROPERTY TAX APPEAL PROCEDURES

QUALIFIED AGRICULTURAL PROPERTY EXEMPTIONS

Type of Appeal	Board of Review	Treasury	Tax Commission	Tribunal
Denial by Assessor of Continuation of 2017 Qualified Agricultural Exemption for 2018	March 2018*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	July 31, 2018 by Petition
Denial by Assessor of Qualified Agricultural Exemption for 2018	July or Dec. 2018 for 2018 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 2017 and/or 2018 Tax Roll	July or Dec. 2018 for 2017 and/or 2018 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 2015, 2016, 2017, 2018	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 2015, 2016, 2017 and/or 2018 Tax Roll	July or Dec. 2018*	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**