



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

Bulletin No. 11 of 2024
October 22, 2024
2025 Property Tax Appeal Procedures

2025 PROPERTY TAX APPEAL PROCEDURES

Type of Appeal	Board of Review	Treasury	State Tax Commission	Tax Tribunal
2025 Assessed Value and/or Tentative Taxable Value	March 2025*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	May 31, 2025, Industrial, Developmental, Commercial or Utility Personal Class by Petition July 31, 2025 Residential, Timber-Cutover or Agricultural Class by Petition
2025 Poverty Exemptions Under MCL 211.7u	March 2025* OR	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	July 31, 2025 by Petition
	July or Dec. 2025*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 Days of Denial by Petition
2025 Assessment Classification	March 2025*	NO REVIEW AUTHORITY	June 30, 2025	NO REVIEW AUTHORITY except for appeals filed by Treasury
Denial by Assessor of Eligible Manufacturing Personal Property Exemption (MCL 211.9m and 211.9n), Small Business Taxpayer Exemption (MCL 211.9o), or Qualified Heavy Equipment Rental Personal Property Exemption (MCL 211.9p)	March 2025*	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	State Tax Commission	Tax Tribunal
Denial by Assessor of Continuation of 2024 Qualified Agricultural Exemption for 2025	March 2025*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	July 31, 2025 by Petition
Denial by Assessor of Qualified Agricultural Exemption for 2025	July or Dec. 2025 for 2025 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 2024 and/or 2025 Tax Roll	July or Dec. 2025 for 2024 and/or 2025 Exemption*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 Days of Board of Review Action by Petition

***Contact your city or township for the dates of the Board of Review**