

STATE OF MICHIGAN DEPARTMENT OF ENERGY, LABOR & ECONOMIC GROWTH MICHIGAN TAX TRIBUNAL SMALL CLAIMS DIVISION	PROPERTY TAX APPEAL PETITION FORM	DOCKET NUMBER
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Failure to complete this form, including signature, and return it by the due date will result in this case being **dismissed**.  
If additional space is needed, please use a separate sheet of paper. See Line by Line Instructions on the back of the Cover Letter.

1. Petitioner(s) Name and Address           Petitioner's daytime Phone No.	2. Agent or Attorney (if any) Name and Address           Agent/Attorney daytime Phone No.
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3. Provide the Property Classification (Residential, agricultural, personal, commercial, industrial, etc.):
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4. Location of Property:  County	SELECT <u>ONE</u> :  City OR Township
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5. Did Petitioner protest to the Board of Review? Yes No If no, check all applicable reasons below and explain on separate sheet of paper, if necessary. Provide a copy of the documents from which you are appealing, including the Notice of Assessment and the Board of Review decision, etc.
The Assessment Change Notice was not properly sent to Petitioner prior to the March Board of Review.
Petitioner is appealing within 35 days of issuance of notice of action taken by July or December Board of Review.
Petitioner is appealing a Clerical Error or Mutual Mistake of Fact.
Petitioner is appealing within 35 days of issuance of a State Tax Commission Order.
Petitioner is appealing within 35 days of receipt of Notice of Taxable Value Uncapping.

6. Did Petitioner request a Poverty/Hardship Exemption at the Board of Review? Yes No Attach a copy of the Board's Denial, if available.
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7. Check which of the following are being appealed. (See Instructions)
The property's <b>true cash value</b> and <b>taxable value</b> are incorrect.
The property's <b>taxable value only</b> was calculated incorrectly.
There was an addition or loss to the property and the value is incorrect.
The <b>uncapping</b> of the property's <b>taxable value</b> is improper.
The denial of a property tax exemption. (Do not use this form to appeal a denial of a principal residence or qualified agricultural exemption.)
The denial of a hardship/poverty exemption.

8.	Parcel # 1	Parcel # 2 (must adjoin Parcel # 1)
a. Parcel Number (Property Identification Number) of property being appealed.		
b. Tax Year being appealed.		
c. State Equalized Value (or Assessed Value) from either the Assessment Change Notice or the Board of Review Action Notice		
d. Taxable Value from either the Assessment Change Notice or the Board of Review Action Notice		
9.	Parcel # 1	Parcel # 2
a. What do you think this property is worth (its fair market value)?		
b. Divide your fair market value by 2 to determine your belief of the State Equalized Value. (Not applicable for taxable value only appeals)		
c. Provide Petitioner's contention of Taxable Value, if known.		

**10. Explain the reason for this appeal.**

**11. Does this property have a principal residence exemption (PRE) of at least 50% for the tax year(s) at issue?**

Yes. A fee is NOT required for the filing of this appeal if the property has a PRE of at least 50% for the tax years at issue.

No. A fee IS required for the filing of the appeal. (See Fee Schedule below.) Make your check payable to State of Michigan.

**Failure to remit the required fee with this form may result in dismissal of this appeal.**

**Amount Paid:**

The fee is based on the SEV or TV Value in Contention, whichever is greater.\*

If the value in contention is:

\$100,000.00 and under

\$100,000.01 to \$500,000.00

Over \$500,000.00

Filing Fee is:

\$125.00

\$200.00

\$300.00

plus \$25.00 for each additional contiguous (adjoining) parcel, which you own, that you are appealing.\*\*

\* Value in contention is the difference between the *state equalized value* as determined from the assessment and the state equalized value contended by the petitioner OR the difference between the *taxable value* as determined from the assessment and the taxable value contended by the petitioner, **WHICHEVER IS GREATER.**

\*\* If you are appealing more than one parcel, the parcels **must be ADJOINING.** Use the parcel with the highest SEV or TV in contention to determine the fee, plus \$25.00 for each additional contiguous (adjoining) parcel that you are appealing.

If the property at issue does not have a principal residence exemption of 50% or more for the tax year at issue, use this worksheet to determine the fee:

A. Current State Equalized Value from Notice of Assessment: \$

B. Your belief of the property's value: \$

C. Divide line B by 2: \$

D. Subtract line C from line A. The result is the SEV in contention, from which to determine the fee using the schedule above \$

(Add \$25 for each adjoining parcel you are appealing)

If there is more than one adjoining parcel under appeal, use the parcel with the highest "SEV or TV in contention" for the base fee.

12. \_\_\_\_\_

(Petitioner's signature, required if no agent involved.)

\_\_\_\_\_  
(Agent or attorney signature, if using an agent or attorney)

RETURN THE ORIGINAL AND ONE COPY OF THIS COMPLETED FORM WITH TWO COPIES OF ANY ATTACHMENTS to:  
Michigan Tax Tribunal, PO Box 30232, Lansing, MI 48909.

FAILURE TO PROVIDE A COPY OF YOUR PETITION AND ATTACHMENTS WILL DELAY PROCESSING OF YOUR APPEAL.

**KEEP A COPY OF THIS FORM AND ANY ORIGINAL ATTACHMENTS FOR YOUR RECORDS.** The Tribunal is required to charge for copies of documents.

The Department of Labor & Economic Growth will not discriminate against any individual or group because of race, sex, religion, age, national origin, color, marital status, disability or political beliefs. If you need assistance with reading, writing, hearing, etc., under the Americans with Disabilities Act, you may make your needs known to this agency.

**For further information, please contact the Tribunal at:**

**PH: (517) 373-3003**

**Web Site: [www.Michigan.gov/taxtrib](http://www.Michigan.gov/taxtrib)**

**E-mail: [taxtrib@Michigan.gov](mailto:taxtrib@Michigan.gov)**