

**STATE OF MICHIGAN
DEPARTMENT OF LICENSING & REGULATORY AFFAIRS
MICHIGAN ADMINISTRATIVE HEARING SYSTEM
MICHIGAN TAX TRIBUNAL
SMALL CLAIMS DIVISION**

**PROPERTY TAX APPEAL PETITION FORM
VALUATION APPEAL**

MTT DOCKET NO. _____

Section 1: Petitioner's Contact Information

First Name/Company Name	M.I.	Last Name
Mailing Address (No., Street, P.O. Box or Rural Route)		
City or Town	State	ZIP Code
Telephone Number	Fax Number	
E-mail Address		

Section 2: Attorney/Authorized Representative's Contact Information

First Name	M.I.	Last Name
Firm Name (if any)		
Address (No., Street, P.O. Box or Rural Route)		
City or Town	State	ZIP Code
Telephone Number	Fax Number	
E-mail Address		

Section 3: Subject Property Information

How many parcels are you appealing?	If you are appealing more than one parcel, are they contiguous or adjoining? <input type="checkbox"/> Yes <input type="checkbox"/> No *If no, you must file separate appeals for each non-contiguous or non-adjoining parcel.		
Property Address (No., Street) [If multiple, list first property's address]			
City or Town	County	State	ZIP Code
Taxing Authority (City or Township)			

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Section 4: Check which of the following you are appealing (check all that apply)

<input type="checkbox"/> True Cash and Taxable Value
<input type="checkbox"/> Taxable Value Only (calculation)
<input type="checkbox"/> Uncapping of Taxable Value
<input type="checkbox"/> Exemption from Taxation (other than the denial of a principal residence or qualified agricultural exemption)
<input type="checkbox"/> Classification
<input type="checkbox"/> Poverty Exemption

Section 5: Please Explain the Reason for this Appeal

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Section 6: Jurisdictional Issues

Did you protest the assessment at a Board of Review? <input type="checkbox"/> Yes <input type="checkbox"/> No
If Yes, check which Board of Review you attended: <input type="checkbox"/> March <input type="checkbox"/> July <input type="checkbox"/> December
If No, please check the applicable reason(s): <input type="checkbox"/> Assessment Change Notice was not properly sent to Petitioner <input type="checkbox"/> Appealing a purported Clerical Error or Mutual Mistake of Fact <input type="checkbox"/> Appealing within 35 days of July or December Board of Review Decision <input type="checkbox"/> Appealing within 35 days of State Tax Commission Order <input type="checkbox"/> Appealing within 35 days of receipt of Notice of Uncapping
Did you request a poverty exemption at the Board of Review? <input type="checkbox"/> Yes <input type="checkbox"/> No
If Yes, check which Board of Review you attended: <input type="checkbox"/> March <input type="checkbox"/> July <input type="checkbox"/> December
If No, please explain: <div style="border: 1px solid black; height: 40px; margin-top: 5px;"></div>
List the date the Board of Review denied your poverty exemption (see Board's Denial): Year(s) Under Appeal:

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Section 7: Valuation Information*

Parcel Number:
Classification of Property: Real <input type="checkbox"/> Personal <input type="checkbox"/> (check one)
Agricultural <input type="checkbox"/> Commercial <input type="checkbox"/> Industrial <input type="checkbox"/> Residential <input type="checkbox"/> Timber-Cutover <input type="checkbox"/> Developmental <input type="checkbox"/> Utility <input type="checkbox"/> (check one)
Current Assessed Value as established by the Board of Review:
Current Taxable Value as established by the Board of Review:
What do you believe is the fair market value?
What do you believe is the taxable value?

***If you are appealing multiple parcels, fill out the multiple parcel form and attach to this petition.**

Signature:

Petitioner's Signature:
Attorney or Authorized Representative's Signature:

Fee Information:

<p>If you do not have a Principal Residence Exemption of at least 50% at the time of the filing of this petition, you are required to pay a filing fee for the filing of this appeal.</p> <p>The filing fee is based on the greater of State Equalized Value or Taxable Value in contention. If you are appealing more than one parcel, the parcel with the highest State Equalized Value or Taxable Value in contention will be used to determine your filing fee, plus \$25.00 will be added for each additional parcel being appealed, not to exceed a total filing fee of \$1,000.</p> <table style="width:100%"><tr><td style="width:50%">If your property is residential property (see MCL 205.762) and the State Equalized Value or Taxable Value in contention is:</td><td style="width:50%">Filing Fee is:</td></tr><tr><td>\$100,000.00 and under</td><td>\$125.00</td></tr><tr><td>\$100,000.01 to \$500,000.00</td><td>\$200.00</td></tr><tr><td>\$Over \$500,000.00</td><td>\$300.00</td></tr></table> <table style="width:100%"><tr><td style="width:50%">If your property is NOT residential property (see MCL 205.762) and the State Equalized Value or Taxable Value in contention is:</td><td style="width:50%">Filing Fee is:</td></tr><tr><td>\$100,000.00 and under</td><td>\$250.00</td></tr></table> <p>If your property is NOT residential property (see MCL 205.762) and the State Equalized Value or Taxable Value in contention is \$100,000.01 or greater the appeal does not qualify for Small Claims therefore an Entire Tribunal petition must be filed.</p>		If your property is residential property (see MCL 205.762) and the State Equalized Value or Taxable Value in contention is:	Filing Fee is:	\$100,000.00 and under	\$125.00	\$100,000.01 to \$500,000.00	\$200.00	\$Over \$500,000.00	\$300.00	If your property is NOT residential property (see MCL 205.762) and the State Equalized Value or Taxable Value in contention is:	Filing Fee is:	\$100,000.00 and under	\$250.00
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If your property is NOT residential property (see MCL 205.762) and the State Equalized Value or Taxable Value in contention is:	Filing Fee is:												
\$100,000.00 and under	\$250.00												
Does the subject property have a principal residence exemption of at least 50% as of the date of the filing of this petition?													
<input type="checkbox"/> Yes <input type="checkbox"/> No													
There is no fee for the filing of a poverty exemption appeal. However, if you are filing both a valuation and poverty exemption appeal, you must still pay the filing fee due for the valuation portion of the appeal.													