

FILING INSTRUCTIONS FOR PROPERTY TAX APPEAL

Please follow these instructions for filing a small claims property tax appeal. If more room is needed, use a separate sheet of paper. For questions that are not answered in these instructions, please refer to the Tribunal's website at www.michigan.gov/taxtrib or contact our office at 517-373-3003.

Line 1. The "petitioner" is the person or business filing the appeal. If there is more than one petitioner, use an additional sheet of paper to provide the name, address and daytime phone number for each petitioner.

Line 2. The petitioner does not have to be represented by an attorney or agent to file an appeal with the Tribunal. If the petitioner is using an attorney or agent, that attorney or agent's name, address and daytime phone number must be provided. If the petitioner elects to have an attorney or agent, **only** the attorney or agent will receive documents from the Tribunal. The attorney or agent will also be the person required to appear at the hearing.

Line 3. Provide the classification of the property being appealed. This can be found on the Notice of Assessment.

Line 4. Provide the name of the county where the property is located. Provide the name of the city **OR** township (not both) where the property is located.

Line 5. Indicate whether Petitioner protested the assessment to the Board of Review. If not, provide the reason(s) for not doing so.

Line 6. Indicate whether Petitioner requested a poverty/hardship exemption at the Board of Review.

Line 7. Provide the reasons for your appeal. **True cash value** is the property's "usual selling price" or market price. **State equalized value (SEV)** is 50% of the true cash value. **Taxable Value** is the lower of the property's State Equalized Value or its capped value. Taxable value may only increase by the rate of inflation or 5% (whichever is less) in a given year, unless there are additions to the property.

Line 8. From the Notice of Assessment, or from the decision of the Board of Review, list each parcel ID number *under appeal*, the tax year at issue for each parcel, the State Equalized Value (SEV), and the Taxable Value amounts. If you are appealing a parcel(s) for multiple years, you must provide all the information FOR EACH YEAR, FOR EACH PARCEL under appeal. Please use a separate sheet of paper, if necessary. **If multiple parcels are being appealed, which are not adjoining, a separate petition must be filed for each non-adjoining parcel being appealed.**

Line 9. List Petitioner's belief of the fair market value of each parcel ID number *under appeal*, for each tax year at issue. If a parcel is being appealed for multiple years, provide the information FOR EACH YEAR, FOR EACH PARCEL under appeal. Please use a separate sheet of paper, if necessary. Divide Petitioner's belief of fair market value by 2 to determine Petitioner's State Equalized Value.

Line 10. Explain the reasons for this appeal.

Line 11. If the property at issue has a principal residence exemption of 50% or more for the tax year at issue, no fee is required. Otherwise, the filing fee is determined by dividing Petitioner's belief of the fair market value (true cash value) by 2 and subtracting that figure from the current State Equalized Value as noted on the Notice of Assessment or the Board of Review's decision. This is the "SEV in contention" on which the fee is based. Refer to the fee schedule on the cover letter and the petition (or our online fee calculator on our website) to determine the amount of the fee. If there is more than one adjoining parcel under appeal, use the parcel with the highest "SEV in contention" for the base fee and add \$5 for each additional adjoining parcel under appeal. Make check payable to State of Michigan and mail with the Petition.

Line 12. Petitioner must sign this form unless represented by an attorney or agent. If using an attorney or agent, **only** the attorney or agent must sign.

REMEMBER: Provide to the Tribunal *the original and a copy* of the completed petition, including two copies of any attachments. The Tribunal will forward an Answer form and a copy of the petition, with any attachments, to the appropriate unit of government (respondent). The respondent will have an allotted period of time to respond, after which time the case will be ready for a hearing. The Tribunal will send a notice of hearing to the parties.

To check the status of your appeal, visit our website at www.michigan.gov/taxtrib.