

## FILING INSTRUCTIONS FOR PROPERTY TAX APPEAL

Please follow these instructions for filing a small claims property tax appeal. If more room is needed on your petition, use a separate sheet of paper. **Provide a copy of the document(s) from which you are appealing (Board of Review decision, etc.).** For questions that are not answered in these instructions, please refer to the Tribunal's website at [www.michigan.gov/taxtrib](http://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 need not 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 required to appear at the hearing.

**Line 3.** Provide the classification of the property being appealed, such as residential or commercial, found on the Notice of Assessment.

**Line 4.** Provide the name of the county, and the city **OR** township (not both) where the property is located. The Tribunal will provide a copy of your petition to this unit of government.

**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. **Taxable Value** is the lesser 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, that you own*, the tax year at issue for each parcel, the State Equalized Value (which is 50% of the true cash value), and the Taxable Value. If you are appealing a parcel 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, 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, use the worksheet on the petition form to determine the fee. Add \$25 for each adjoining parcel that you own and are appealing, not to exceed a total fee of \$1,000. If there is more than one adjoining parcel under appeal, use the parcel with the highest "SEV in contention" for the base fee. Make check payable to State of Michigan.

**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. **Failure to provide an original and a copy of your documents will delay processing of your appeal.** 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 approximately 30-45 days in advance. To check the status of your appeal, visit our website at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).