| STATE OF MICHIGAN<br>DEPARTMENT OF ENERGY, LABOR &<br>ECONOMIC GROWTH<br>MICHIGAN TAX TRIBUNAL<br>SMALL CLAIMS DIVISION  | PROPERTY TAX APPEAL<br>PETITION FORM |                                      | DOCKET NUMBER                        |
|--|--------------------------------------|--------------------------------------|--------------------------------------|
| Failure to complete this form, including signature, ar   |                                      |                                      |                                      |
| If additional space is needed, please use a separate   | <u>sheet</u> of p                    |                                      |                                      |
| 1. Petitioner(s) Name and Address  |                                      | 2. Agent or Attorney (if any)        | ) Name and Address                   |
| Petitioner's daytime Phone No.   |                                      | Agent/Attorney daytime Ph            | one No.                              |
| 3. Provide the Property Classification (Residential, agricul   | ltural, perso                        | nal, commercial, industrial, etc     | .):                                  |
| 4. Location of Property:   | SELECT ON                            |                                      |                                      |
| County   | City                                 |                                      | wnship                               |
|  |                                      |                                      | - 1                                  |
| 5. Did Petitioner protest to the Board of Review? Yes<br>If no, check all applicable reasons below and explain on sep<br>are appealing, including the Notice of Assessment and the | Board of Re                          | view decision, etc.                  | copy of the documents from which you |
| The Assessment Change Notice was not properly sent to P  |                                      |                                      |                                      |
| Petitioner is appealing within 35 days of issuance of notice   |                                      | en by July or December Board of F    | Review.                              |
| Petitioner is appealing a Clerical Error or Mutual Mistake of  | Fact.                                |                                      |                                      |
| Petitioner is appealing within 35 days of issuance of a State  | e Tax Commi                          | ssion Order.                         |                                      |
| Petitioner is appealing within 35 days of receipt of Notice of   | f Taxable Val                        | ue Uncapping.                        |                                      |
| 6. Did Petitioner request a Poverty/Hardship Exemption at Attach a copy of the Board's Denial, if available.   | the Board of                         | f Review? Yes                        | No                                   |
| 7. Check which of the following are being appealed. (See I   | nstructions)                         |                                      |                                      |
| The property's true cash value and taxable value are inco  | orrect.                              |                                      |                                      |
| The property's taxable value only was calculated incorrect   | tly.                                 |                                      |                                      |
| There was an addition or loss to the property and the value  | is incorrect.                        |                                      |                                      |
| The uncapping of the property's taxable value is improper.   |                                      |                                      |                                      |
| The denial of a property tax exemption. (Do not use this for   | m 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)  |
| <b>a. Parcel Number</b> (Property Identification Number) of property being appealed.   |                                      |                                      |                                      |
| <b>b.</b> Tax Year being appealed.   |                                      |                                      |                                      |
| c. State Equalized Value (or Assessed Value) from either the   |                                      |                                      |                                      |
| Assessment Change Notice or the Board of Review Action Notic<br>d. Taxable Value<br>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

**b.** Divide your fair market value by 2 to determine your belief of the State Equalized Value. (Not applicable for taxable value

c. Provide Petitioner's contention of Taxable Value, if known.

value)?

only appeals)

| 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:

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|---|-----------------------------|--|
|   |                             |  |
| The fee is based on the SEV or TV Value greater.* | in Contention, whichever is | * 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 <i>taxable value</i> as determined |
| If the value in contention is:                    | Filing Fee is:              | from the assessment and the taxable value contended by the petitioner,   |

WHICHEVER IS GREATER.

parcel that you are appealing.

\*\* 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)

| If the 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       |  |
|                                |                |  |

plus \$25.00 for each additional contiguous (adjoining) parcel, which you own, 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.   |  |
| <b>KEEP A COPY OF THIS FORM AND ANY ORIGINAL ATTACHMENTS FOR YOUR RECORDS.</b> 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,                   |  |

| 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 | E-mail: taxtrib@Michigan.gov |  |  |

national origin, color, marital status, disability or political beliefs. If you need assistance with reading, writing, hearing, etc., under the

TT262 Revised 02/10

1973 PA 186. As Amended