

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

<p>PROPERTY TAX APPEAL ANSWER FORM VALUATION / POVERTY EXEMPTION</p> <p>MTT DOCKET NO. _____</p>

Section 1: Respondent's Contact Information

Local Unit of Government:		County:	
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: Respondent's 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

Parcel Identification Number(s):	
Does the subject property have a Principal Residence Exemption of 50% or more?	
<input type="checkbox"/> Yes <input type="checkbox"/> No	
Are the parcels listed by Petitioner contiguous or adjoining? If no, list all parcels that are adjoining in separate groupings. <small>*If necessary, attach a separate sheet.</small>	
<input type="checkbox"/> Yes <input type="checkbox"/> No	
Classification of Property: Real <input type="checkbox"/> Personal <input type="checkbox"/> (pick 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"/> (pick one)	

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Section 4: Please Explain Your Answer to this Appeal

Section 5: Jurisdictional Issues

IF PETITIONER IS APPEALING THE TRUE CASH AND/OR TAXABLE VALUES OR SEEKS AN EXEMPTION FROM TAXATION:
Did Petitioner protest the assessment at a Board of Review? <input type="checkbox"/> Yes <input type="checkbox"/> No
If Yes, check which Board of Review Petitioner attended: <input type="checkbox"/> March <input type="checkbox"/> July <input type="checkbox"/> December
Was the assessment change notice properly sent to Petitioner prior to the March Board of Review? <input type="checkbox"/> Yes <input type="checkbox"/> No <small>*Please attach a copy of the public record indicating the last known address for the mailing of the notice and proof demonstrating the date the notice was mailed for each parcel being appealed.</small>
If the July or December Board of Review revised the assessment(s) at issue, did it have authority? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please cite the Board's authority?
Were the assessment(s) at Issue established as the result of a clerical error or mutual mistake of fact? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please explain
Is Petitioner appealing from a State Tax Commission Order? If so, when was it issued?
What statutory section did Petitioner request the subject property be exempt?
IF PETITIONER IS APPEALING THE UNCAPPING OF TAXABLE VALUE:
When was the Notice of Uncapping issued?
Under what statutory section was the taxable value uncapped?
IF PETITIONER IS APPEALING FOR A POVERTY EXEMPTION
Did Petitioner request a poverty exemption at the Board of Review? <input type="checkbox"/> Yes <input type="checkbox"/> No
If Yes, check which Board of Review Petitioner attended: <input type="checkbox"/> March <input type="checkbox"/> July <input type="checkbox"/> December
Year Under Appeal:
List the date the Board of Review denied Petitioner's poverty exemption:

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Section 6: Valuation Information

Parcel Number:
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?

Signature (the answer will not be accepted unless it is signed):

Respondent's Signature: <i>/s/</i>
Attorney or Authorized Agent's Signature: <i>/s/</i>

**PAPER FILING INSTRUCTIONS FOR ANSWER TO PROPERTY
VALUATION OR POVERTY APPEAL
PLEASE KEEP INSTRUCTIONS FOR YOUR RECORDS**

Please follow these instructions for printing and filing an answer to a small claims valuation or poverty exemption appeal. For any questions that are not answered in these instructions please see the Tribunal's website at www.michigan.gov/taxtrib or contact the Tribunal at 517-373-4400.

Mail the completed form to: **Michigan Tax Tribunal, P.O. Box 30232, Lansing, MI 48909.**

Respondent's Contact Information: If the respondent is a **unit of government**, the "Respondent" is **not** the assessor, the respondent is the unit of government filing the answer to the petition (i.e. city or township). If the respondent is **not** a unit of government, the respondent is the party or parties (i.e., owners, taxpayers) filing the answer to the petition. Please provide the name, address and daytime phone number for the respondent. If there is **more than one** respondent, use an additional sheet of paper to provide the name, address and daytime phone number for **each** respondent.

Attorney/Authorized Representative's Contact Information: If the respondent is a **unit of government**, the respondent **must** be represented by an attorney or authorized representative to file an answer to the petition. If the respondent is **not** a unit of government (i.e., taxpayer), the respondent does **not** have to be represented by an attorney or authorized representative to file an answer to the petition. If the respondent is using an attorney or authorized representative, that attorney or authorized representative **must** provide **all** information requested in Section 2 of the Answer Form. If the respondent elects to have an attorney or authorized representative, **only the attorney or authorized representative will receive notices and documents from the Tribunal.**

IMPORTANT: If the contact information for Respondent, or the attorney or authorized representative if listed, includes an email address, **the Tribunal will use that email address to electronically serve all future notices, orders, decisions, and other correspondence issued by the Tribunal.** The Tribunal **will not** serve Respondent or Respondent's attorney or authorized representative with written documents via postal mail once an email address is provided.

Subject Property Information:

- **Parcel Identification number:** Each parcel number being appealed must be listed. Use a separate sheet of paper, if necessary.
- **Are the parcels listed by Petitioner contiguous or adjoining?** Please indicate whether the parcels appealed are contiguous (i.e., adjoining). If not all parcels are contiguous, please list the parcels that are contiguous. Use a separate sheet of paper, if necessary.
- **Classification of Property:** Provide the classification of the property being appealed. Use a separate sheet of paper, if necessary.

Please Explain Your Answer to this Appeal: Provide the basis of Respondent's answer to the property tax appeal and any necessary explanation (i.e., "set forth the facts upon which you rely in defense of this matter"). Use a separate sheet of paper, if necessary.

Jurisdictional Issues – If Petitioner is appealing a property's **true cash and taxable values** or requesting an **exemption** from ad valorem taxation:

- **Did Petitioner protest the assessment(s) at issue:** Indicate whether Petitioner protested the assessment(s) to a Board of Review **and**, if there was a protest, indicate which Board (March, July, or December).
- **If the protest was made to a July or December Board:** Indicate the date notice of the Board's action was sent to Petitioner.
- **If there was no protest:** Indicate whether the assessment change notice was sent to Petitioner before the March Board of Review **and** attach (i) a copy of the Board's meeting minutes, (ii) a public record indicating the last known address for the mailing of the notice, and (iii) proof documenting the date the notice was mailed for each parcel being appealed.
- **If the July or December Board of Review revised the assessment(s) at issue:** Indicate what action was taken **and** the Board's authority for taking that action. Use a separate sheet of paper, if necessary.
- **If either party is alleging that the assessment(s) at issue were the result of a clerical error or mutual mistake of fact:** Indicate the specific error or mistake, if any, and how that error or mistake resulted in the establishing of the assessment(s) at issue. Use a separate sheet of paper, if necessary.
- **If Petitioner is appealing from a Michigan State Tax Commission ("STC") Order:** Indicate whether the STC issued an Order and the date that Order, if any, was issued.
- **If Petitioner is requesting an exemption:** Indicate the statutory section under which the exemption was requested.

Jurisdictional Issues – If Petitioner is appealing the **uncapping** of a property's taxable value:

- **When was the Notice of Uncapping issued:** Indicate the date that the Uncapping Notice was sent to Petitioner **and** attach a copy of that Notice.
- **Under what statutory section was the taxable value uncapped:** Indicate the statutory provision specifically relied upon to uncap the subject property.

Jurisdictional Issues – If Petitioner is appealing the denial of a requested **poverty exemption**:

- **Did Petitioner request a poverty exemption:** Indicate whether Petitioner appeared before a Board of Review to request the poverty exemption **and** at which Board (March, July, or December) was the request made, if any, and for what year(s).
- **If the request was made to a July or December Board:** Indicate the date notice of the Board's action was sent to Petitioner.

Valuation Information:

- **Current Assessed and Taxable Values as established by the Board of Review:** Indicate the assessed **and** taxable values established by the Board for **each** property **and** tax year at issue. Use a separate sheet of paper, if necessary.
- **What do you believe is the fair market value:** Indicate Respondent's belief of the true cash **and** taxable values for **each** property **and** tax year at issue. Use a separate sheet of paper, if necessary.

Signature: Signature is required. Respondent must sign this form, unless represented by an attorney or authorized representative. If using an attorney or authorized representative, **only** the attorney or authorized representative must sign.

REMINDERS:

You **must** submit the *original, signed completed answer form* to the Tribunal. You should also keep a copy for yourself.

You must send a copy of the answer form to the petitioner the attorney or authorized representative, if listed.

You must also file with the Tribunal a statement attesting to the service of the answer on the petitioner the attorney or authorized representative, if listed. The statement shall specify who was served with the answer and the date and method by which the answer was served.

Pursuant to TTR 279, Respondent shall provide the Tribunal a copy of the notice or action taken by the local board of review or other unit of government.

Failure to submit the answer form to the Tribunal or send a copy of the answer form to the petitioner may result in the conducting of a default hearing.

It is *your responsibility* to provide the opposing party (the petitioner) with a copy of any attachments submitted with the original, signed completed answer form. The Tribunal **will not** forward a copy of any attachments to the petitioner. **TTR 287 states that failure to provide the copies to the petitioner at least 21 days in advance of the hearing may result in the exclusion of the attachments.**

The Tribunal will send a notice of hearing to the parties no less than 45 days in advance of the hearing. To check the status of your appeal, visit our website at www.michigan.gov/taxtrib and click on the "Docket Search" option.