

# Petition to Board of Review

L-4035

This form is issued under the authority of P.A. 206 of 1893, as amended. Filing is voluntary, however you may not appeal to the Michigan Tax Tribunal or the State Tax Commission unless you first protest to the Board of Review.

## TO BE COMPLETED BY OWNER OR OWNER'S AGENT

Owner's Name (Please Print or Type)	Petitioner's Name (If Other than Owner. Please Print or Type)
Township or City	County

The undersigned protests the assessed value and/or the tentative taxable value and/or the property classification and/or the qualified agricultural property exemption of the following described property:

Property Identified (Parcel code required. Property address & legal description optional)
---

Protested Item    Assessed Value    Tentative Taxable Value    Classification    Qualified Agricultural Property Exemption

### 1. PROTEST OF ASSESSMENT

(Complete this section for a protest of assessed value and/or tentative taxable value)

Assessed Amount	Owner's Estimate of True Cash Value	Tentative Taxable Value	Year
-----------------	-------------------------------------	-------------------------	------

### 2. PROTEST OF CLASSIFICATION

(Complete this section for a request to change the classification. The Board of Review must make their decision regarding classification in accordance with Section 211.34c of the Michigan Compiled Laws. The Board of Review shall not be influenced by the effect that a particular classification has on that property's status as a homeowner's principal residence or qualified agricultural property.)

Classification of property on this year's assessment roll
Classification should be (check one of the following):
<input type="checkbox"/> Agricultural <input type="checkbox"/> Industrial <input type="checkbox"/> Timber Cutover <input type="checkbox"/> Utility (Personal Property Only)
<input type="checkbox"/> Commercial <input type="checkbox"/> Residential <input type="checkbox"/> Developmental

### 3. PROTEST OF EXEMPTION FOR QUALIFIED AGRICULTURAL PROPERTY

(If the assessor has denied or changed the percentage of the exemption from the 18 mills of local school operating tax for qualified agricultural property, the owner may appeal this action to the March Board of Review. THE BOARD OF REVIEW HAS NO AUTHORITY TO CONSIDER OR ACT UPON THE EXEMPTION FROM THE 18 SCHOOL OPERATING MILLS FOR HOMEOWNER'S PRINCIPAL RESIDENCE PROPERTIES.)

Percent qualified agricultural exemption granted by assessor (Enter 0 if exemption denied)	Percent qualified agricultural exemption requested by owner (Enter 100 if full exemption requested)
--	---

### 4. REASON FOR PROTEST

State reason(s) for protest of assessed value and/or the tentative taxable value and/or classification and/or qualified agricultural property exemption
---

### CERTIFICATION

Signature	Date
Address	Phone Number

**FOR BOARD OF REVIEW USE ONLY**

INSTRUCTIONS: Incorporate a copy of this form and the assigned number in the Board of Review minutes.

Petition Number	Parcel Code
-----------------	-------------

**1. ASSESSED VALUE**

Disposition by Board of Review. The Board of Review **must** state the reason for its action below.

Denied     Assessed Value Changed From \_\_\_\_\_ to \_\_\_\_\_

Record of vote - Board or three member committee of board

Chairperson:  Yes    No    \_\_\_\_\_    Initials    Member:  Yes    No    \_\_\_\_\_    Initials    Member:  Yes    No    \_\_\_\_\_    Initials

Reason for board action

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O. Box 30232, Lansing, MI 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber-Cutover Real and Agricultural Personal Property may be appealed by July 31. The petition must be filed on a Michigan Tax Tribunal form or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

**2. TENTATIVE TAXABLE VALUE**

Disposition by Board of Review. The Board of Review **must** state the reason for its action below.

Denied     Tentative Taxable Value Changed From \_\_\_\_\_ to \_\_\_\_\_

Record of vote - Board or three member committee of board

Chairperson:  Yes    No    \_\_\_\_\_    Initials    Member:  Yes    No    \_\_\_\_\_    Initials    Member:  Yes    No    \_\_\_\_\_    Initials

Reason for board action

If you disagree with the decision of the Board of Review regarding tentative taxable value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O. Box 30232, Lansing, MI 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber-Cutover Real and Agricultural Personal Property may be appealed by July 31. The petition must be filed on a Michigan Tax Tribunal form or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

**3. CLASSIFICATION**

Disposition by Board of Review. The Board of Review **must** state the reason for its action below.

Denied     Classification Changed From \_\_\_\_\_ to \_\_\_\_\_

Record of vote - Board or three member committee of board

Chairperson:  Yes    No    \_\_\_\_\_    Initials    Member:  Yes    No    \_\_\_\_\_    Initials    Member:  Yes    No    \_\_\_\_\_    Initials

Reason for board action

If you disagree with the decision of the Board of Review regarding classification, you may appeal by sending Form 2167 to the State Tax Commission at P.O. Box 30471, Lansing, MI 48909 by June 30.

**4. QUALIFIED AGRICULTURAL PROPERTY EXEMPTION**

Disposition by Board of Review. The Board of Review **must** state the reason for its action below.

Exemption Request Denied     Exemption percent modified from \_\_\_\_\_ % to \_\_\_\_\_ %

Record of vote - Board or three member committee of board

Chairperson:  Yes    No    \_\_\_\_\_    Initials    Member:  Yes    No    \_\_\_\_\_    Initials    Member:  Yes    No    \_\_\_\_\_    Initials

Reason for board action

If you disagree with the decision of the Board of Review regarding tentative taxable value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O. Box 30232, Lansing, MI 48909 by July 31. The petition must be filed on a Michigan Tax Tribunal form or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

**5. ADJOURNMENT**

Date of Final adjournment of Board of Review

---

Board of Review Secretary Signature \_\_\_\_\_ Date \_\_\_\_\_