

**PETITION TO BOARD OF REVIEW**

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**

Township or City	County
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**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):

Check box for item being protested:  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 homestead or qualified agricultural property.)**

**Classification of property on this year's assessment roll:**

Classification should be: (Please check one of the following:)

- AGRICULTURAL       INDUSTRIAL       TIMBER CUTOVER       UTILITY (Personal Property Only)  
 COMMERCIAL       RESIDENTIAL       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 HOMESTEAD 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

Signature	Date
Address	Phone No.

A further appeal of the assessed value and/or tentative taxable value and/or the qualified agricultural property exemption may be made to the Michigan Tax Tribunal, 1033 S. Washington Ave., P.O. Box 30232, Lansing, MI 48909. The final date for filing such an appeal is June 30 of the current year. **Only a property classification appeal** may be filed with the State Tax Commission, P.O. Box 30471, Lansing, MI 48909-7971. Starting in 1997, the final date for filing a classification appeal is June 30 of the current year.

# FOR BOARD OF REVIEW USE ONLY

INCORPORATE A COPY OF THIS FORM AND THE ASSIGNED NUMBER IN THE BOARD OF REVIEW MINUTES

Petition No.	Parcel Code
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## 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    |    Member:     YES     NO    |    Member:     YES     NO

Reason For Board Action:

## 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    |    Member:     YES     NO    |    Member:     YES     NO

Reason For Board Action:

## 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    |    Member:     YES     NO    |    Member:     YES     NO

Reason For Board Action:

## 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 Modified From: \_\_\_\_\_ % To: \_\_\_\_\_ %

Record of Vote - Board or Three Member Committee of Board

Chairperson:  YES     NO    |    Member:     YES     NO    |    Member:     YES     NO

Reason For Board Action:

FINAL ADJOURNMENT OF BOARD OF REVIEW	Date
Signature of Secretary Board of Review	Date