# 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):

☐ 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 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, further appeal may be made to the Michigan Tax Tribunal, P.O. Box 30232, Lansing, MI 48909 by May 31 for Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property by July 31 for for Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property.

## 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, further appeal may be made to the Michigan Tax Tribunal, P.O. Box 30232, Lansing, MI 48909 by May 31 for Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property by July 31 for for Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property.

## 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, appeal is made by sending Form 2167 the State Tax Commission, 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 qualified agricultural property exemption, further appeal may be made to the Michigan Tax Tribunal, P.O. Box 30232, Lansing, MI 48909.

## 5. ADJOURNMENT

Date of Final adjournment of Board of Review

| Board of Review Secretary Signature | Date |
|---|---|
| | |