



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

Bulletin No. 11 of 2021
September 14, 2021
2022 Property Tax Appeal Procedures

2022 PROPERTY TAX APPEAL PROCEDURES

| Type of Appeal | Board of Review | Treasury | Tax Commission | Tribunal |
|--|--------------------------|---------------------|-----------------------|---|
| 2022 Assessed Value and/or Tentative Taxable Value | March 2022* | NO REVIEW AUTHORITY | NO REVIEW AUTHORITY | May 31, 2022, Industrial, Developmental, Commercial or Utility Personal Class by Petition August 1, 2022 Residential, Timber-Cutover or Agricultural Class by Petition |
| 2022 Poverty Exemptions Under MCL 211.7u | March 2022* <u>OR</u> | NO REVIEW AUTHORITY | NO REVIEW AUTHORITY | August 1, 2022 by Petition |
| | July or Dec 2022* | NO REVIEW AUTHORITY | NO REVIEW AUTHORITY | Within 35 Days of Denial by Petition |
| 2022 Assessment Classification | March 2022* | NO REVIEW AUTHORITY | June 30, 2022 | NO REVIEW AUTHORITY except for appeals filed by Treasury |
| Denial by Assessor of Eligible Manufacturing Personal Property Exemption (MCL 211.9m and 211.9n) | March 2022* | NO REVIEW AUTHORITY | NO REVIEW AUTHORITY | Within 35 days after date of notice of denial by Petition |

QUALIFIED AGRICULTURAL PROPERTY EXEMPTIONS

| Type of Appeal | Board of Review | Treasury | Tax Commission | Tribunal |
|--|---|---------------------|-----------------------|--|
| Denial by Assessor of Continuation of 2018 Qualified Agricultural Exemption for 2022 | March 2022* | NO REVIEW AUTHORITY | NO REVIEW AUTHORITY | August 1, 2022 by Petition |
| Denial by Assessor of Qualified Agricultural Exemption for 2022 | July or Dec. 2022 for 2022 Exemption Only * | NO REVIEW AUTHORITY | NO REVIEW AUTHORITY | Within 35 Days of Board of Review Action by Petition |
| Qualified Agricultural Exemption which was NOT on the 2021 and/or 2022 Tax Roll | July or Dec. 2022 for 2021 and/or 2022 Exemption* | NO REVIEW AUTHORITY | NO REVIEW AUTHORITY | Within 35 Days of Board of Review Action by Petition |

PRINCIPAL RESIDENCE EXEMPTIONS

| Type of Appeal | Board of Review | Treasury | Tax Commission | Tribunal |
|--|------------------------|---|-----------------------|--|
| Denial by Assessor OR by auditing County of Principal Residence Exemption for 2019, 2020, 2021, 2022 | NO REVIEW AUTHORITY | NO REVIEW AUTHORITY | NO REVIEW AUTHORITY | Within 35 days after date of notice of denial by Petition |
| Principal Residence Exemption which was NOT on the 2019, 2020, 2021 and/or 2022 Tax Roll | July or Dec. 2022* | Within 35 Days of Board of Review Action | NO REVIEW AUTHORITY | Within 35 Days of Final Decision by Department of Treasury by Petition |
| Denial by Assessor due to Rescission of Principal Residence Exemption | NO REVIEW AUTHORITY | NO REVIEW AUTHORITY | NO REVIEW AUTHORITY | Within 35 days after date of notice of denial by Petition |
| Treasury Denial of Principal Residence Exemption | NO REVIEW AUTHORITY | Within 35 days after date of notice of denial | NO REVIEW AUTHORITY | Within 35 days of the final decision by Department of Treasury by Petition |

***Contact your local unit of government for the dates of the Board of Review**