

# 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)
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**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
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### 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)
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### 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
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### 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
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**1. ASSESSED VALUE**

Disposition by Board of Review. The Board of Review <b>must</b> state the reason for its action below.		
<input type="checkbox"/> Denied <input type="checkbox"/> Assessed Value Changed From _____ to _____		
Record of vote - Board or three member committee of board		
Chairperson: <input type="checkbox"/> Yes <input type="checkbox"/> No	Member: <input type="checkbox"/> Yes <input type="checkbox"/> No	Member: <input type="checkbox"/> Yes <input type="checkbox"/> No
Reason for board action		

**2. TENTATIVE TAXABLE VALUE**

Disposition by Board of Review. The Board of Review <b>must</b> state the reason for its action below.		
<input type="checkbox"/> Denied <input type="checkbox"/> Tentative Taxable Value Changed From _____ to _____		
Record of vote - Board or three member committee of board		
Chairperson: <input type="checkbox"/> Yes <input type="checkbox"/> No	Member: <input type="checkbox"/> Yes <input type="checkbox"/> No	Member: <input type="checkbox"/> Yes <input type="checkbox"/> No
Reason for board action		

**3. CLASSIFICATION**

Disposition by Board of Review. The Board of Review <b>must</b> state the reason for its action below.		
<input type="checkbox"/> Denied <input type="checkbox"/> Classification Changed From _____ to _____		
Record of vote - Board or three member committee of board		
Chairperson: <input type="checkbox"/> Yes <input type="checkbox"/> No	Member: <input type="checkbox"/> Yes <input type="checkbox"/> No	Member: <input type="checkbox"/> Yes <input type="checkbox"/> No
Reason for board action		

**4. QUALIFIED AGRICULTURAL PROPERTY EXEMPTION**

Disposition by Board of Review. The Board of Review <b>must</b> state the reason for its action below.		
<input type="checkbox"/> Exemption Request Denied <input type="checkbox"/> Exemption percent modified from _____% to _____%		
Record of vote - Board or three member committee of board		
Chairperson: <input type="checkbox"/> Yes <input type="checkbox"/> No	Member: <input type="checkbox"/> Yes <input type="checkbox"/> No	Member: <input type="checkbox"/> Yes <input type="checkbox"/> No
Reason for board action		

**5. ADJOURNMENT**

Date of Final adjournment of Board of Review	
Board of Review Secretary Signature	Date

**NOTICE: YOUR RIGHT TO FURTHER APPEAL**

If you disagree with the decision of your local Board of Review, 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, 611 W. Ottawa St., 2nd Floor, 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. The final date for filing a classification appeal is also June 30 of the current year. A form entitled "Michigan Tax Tribunal Small Claims Division Appeal" can be used to request a petition form from the Michigan Tax Tribunal. Form 4036 can be used to request a petition form from the State Tax Commission **regarding classification only**. These forms are available at [www.michigan.gov/treasury](http://www.michigan.gov/treasury). Your local assessor may also make these forms available.