

Michigan Tax Tribunal Q&A

What is the Michigan Tax Tribunal?

The tax tribunal is a quasi-judicial administrative agency located in the Michigan Department of Labor and Economic Growth. The Tribunal has jurisdiction over assessment disputes relative to both property and non-property matters. To resolve a dispute, the Tribunal conducts hearings and renders written decisions based on the evidence properly submitted by all parties.

The tax tribunal is divided into two sections:

- Entire Tribunal
- Small Claims Division.

How does the Entire Tribunal Work?

The Entire Tribunal utilizes a formal hearing process to resolve the more complicated appeals filed with the Tribunal. There is formal record maintained of all Entire Tribunal hearings and the parties are typically represented by attorneys. The majority of these hearings are conducted over a five day period. The hearings are all held in the Tribunal's Lansing office where the presiding judge is either a Tribunal member or an administrative law judge.

How does Small Claims Division Work?

Small claim hearings utilize an informal process where the parties typically represent themselves, and the hearings last 30 minutes in length. The hearings are held in the County in which the property is located where the presiding judge is a hearing referee, a Tribunal member, or an administrative judge.

Where do I file my appeal?

All property appeals may be filed in the Entire Tribunal.

With the exception of principal residence and qualified agricultural exemption appeals, any case may be filed in the Entire Tribunal. Only in certain cases- all property disputes involving residential property, principal residence exemptions, poverty and qualified agriculture exemptions and disputes under \$100,000 may be filed in the Small Claims Division.

When do I file?

It is required to have protested to the Board of Review to protect your rights for future appeal to the Michigan Tax Tribunal for properties classified as Agricultural and

Residential. Appeals must be filed with the Tribunal by July 31st of the tax year involved.

Appeals for commercial, industrial, developmental, or utility real property may be appealed to the March Board of Review or directly to the Michigan Tax Tribunal prior to May 31st of the tax year involved. Commercial, Industrial, or utility personal property has the same requirements provided the taxpayer filed a personal property statement with the local unit of government prior to the commencement of the March Board of Review.

How do I file?

A case begins by advising the Tribunal in writing that you wish to appeal. You may write a letter to the Tax Tribunal requesting an appeal and a petition will be sent to you, or you can file a petition directly by obtaining a petition form online. The forms are located on the Michigan Tax Tribunal website: <http://www.michigan.gov/taxtrib> , this website also includes an appeal walk-thru.

Once the appeal is received at the Michigan Tax Tribunal it is reviewed and an answer form will be sent to the respondent. After the answer form is completed and returned to the Michigan Tax Tribunal the case will be ready for hearing. You will be notified by the Michigan Tax Tribunal of the hearing date.

What are the Fees?

There is no fee for the filing of a small claims division property tax appeal if the subject property has a principal residence exemption of at least 50% for the tax year or tax years at issue. Otherwise, the Tribunal's fees for filing a petition vary depending on the amount of value in dispute. See the Michigan Tax Tribunal website for the specific amounts.

Where Do I File?

Michigan Tax Tribunal
P.O. Box 30232
Lansing, MI 48909
Ph: 517-373-3003