



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

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**Bulletin No. 13 of 2020**  
**October 14, 2019**  
**2020 Property Tax Appeal Procedures**

**2020 PROPERTY TAX APPEAL PROCEDURES**

<b>Type of Appeal</b>	<b>Board of Review</b>	<b>Treasury</b>	<b>Tax Commission</b>	<b>Tribunal</b>
<b>2020 Assessed Value and/or Tentative Taxable Value</b>	<b>March 2020*</b>	<b>NO REVIEW AUTHORITY</b>	<b>NO REVIEW AUTHORITY</b>	<b>June 1, 2020, Industrial, Developmental, Commercial or Utility Personal Class by Petition</b>  <b>July 31, 2020 Residential, Timber-Cutover or Agricultural Class by Petition</b>
<b>2020 Poverty Exemptions Under MCL 211.7u</b>	<b>March 2020*</b> <b>OR</b>	<b>NO REVIEW AUTHORITY</b>	<b>NO REVIEW AUTHORITY</b>	<b>July 31, 2020 by Petition</b>
	<b>July or Dec 2020*</b>	<b>NO REVIEW AUTHORITY</b>	<b>NO REVIEW AUTHORITY</b>	<b>Within 35 Days of Denial by Petition</b>
<b>2020 Assessment Classification</b>	<b>March 2020*</b>	<b>NO REVIEW AUTHORITY</b>	<b>June 30, 2020</b>	<b>NO REVIEW AUTHORITY except for appeals filed by Treasury</b>
<b>Denial by Assessor of Eligible Manufacturing Personal Property Exemption (MCL 211.9m and 211.9n)</b>	<b>March 2020*</b>	<b>NO REVIEW AUTHORITY</b>	<b>NO REVIEW AUTHORITY</b>	<b>Within 35 days after date of notice of denial by Petition</b>

**QUALIFIED AGRICULTURAL PROPERTY EXEMPTIONS**

<b>Type of Appeal</b>	<b>Board of Review</b>	<b>Treasury</b>	<b>Tax Commission</b>	<b>Tribunal</b>
Denial by Assessor of Continuation of 2018 Qualified Agricultural Exemption for 2020	March 2020*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	July 31, 2020 by Petition
Denial by Assessor of Qualified Agricultural Exemption for 2020	July or Dec. 2020 for 2020 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 2019 and/or 2020 Tax Roll	July or Dec. 2020 for 2019 and/or 2020 Exemption*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 Days of Board of Review Action by Petition

**PRINCIPAL RESIDENCE EXEMPTIONS**

<b>Type of Appeal</b>	<b>Board of Review</b>	<b>Treasury</b>	<b>Tax Commission</b>	<b>Tribunal</b>
Denial by Assessor OR by auditing County of Principal Residence Exemption for 2017, 2018, 2019, 2020	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 2017, 2018, 2019 and/or 2020 Tax Roll	July or Dec. 2020*	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