



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

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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**