



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

Bulletin No. 10 of 2022
October 4, 2022
2023 Property Tax Appeal Procedures

2023 PROPERTY TAX APPEAL PROCEDURES

Type of Appeal	Board of Review	Treasury	State Tax Commission	Tax Tribunal
2023 Assessed Value and/or Tentative Taxable Value	March 2023*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	May 31, 2023, Industrial, Developmental, Commercial or Utility Personal Class by Petition July 31, 2023 Residential, Timber-Cutover or Agricultural Class by Petition
2023 Poverty Exemptions Under MCL 211.7u	March 2023* <u>OR</u> July or Dec 2023*	NO REVIEW AUTHORITY <u>NO REVIEW AUTHORITY</u>	NO REVIEW AUTHORITY <u>NO REVIEW AUTHORITY</u>	July 31, 2023 by Petition <u>Within 35 Days of Denial by Petition</u>
2023 Assessment Classification	March 2023*	NO REVIEW AUTHORITY	June 30, 2023	NO REVIEW AUTHORITY except for appeals filed by Treasury
Denial by Assessor of Eligible Manufacturing Personal Property Exemption (MCL 211.9m and 211.9n), Small Business Taxpayer Exemption (MCL 211.9o), or Qualified Heavy Equipment Rental Personal Property Exemption (MCL 211.9p)	March 2023*	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	State Tax Commission	Tax Tribunal
Denial by Assessor of Continuation of 2022 Qualified Agricultural Exemption for 2023	March 2023*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	July 31, 2023 by Petition
Denial by Assessor of Qualified Agricultural Exemption for 2023	July or Dec. 2023 for 2023 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 2022 and/or 2023 Tax Roll	July or Dec. 2023 for 2022 and/or 2023 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	State Tax Commission	Tax Tribunal
Denial by Assessor or by auditing County of Principal Residence Exemption	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 days after date of notice of denial 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**