Michigan Department of Treasury
618 (Rev. 12-25)

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 unless you first protest to the Board of Review, except when the property is classified as commercial real, industrial real, or developmental real. You may not appeal property classification to 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	Year of Appeal

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 and legal description optional.)

Protested Item: ☐ Assessed Value ☐ Tentative Taxable Value ☐ Taxable Status (exemption) ☐ Classification ☐ Qualified Agricultural Property Exemption

1, PROTEST OF ASSESSMENT

Complete this section for a protest of assessed value, including assessed value changes associated with exempt status and denied or late filed personal property forms.

Assessed Value	Owner's Estimate of True Cash Value (Market Value)

2. PROTEST OF TAXABLE VALUE

Complete this section for a protest of Taxable Value.

Reason: ☐ Value of Losses ☐ Value of Additions ☐ Poverty Exemption ☐ Uncapping %

3. 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):

☐ Agricultural ☐ Industrial ☐ Timber Cutover ☐ Utility (Personal Property Only)
☐ Commercial ☐ Residential ☐ Developmental

4. 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)

REASON FOR PROTEST

State reason(s) for protest of assessed value and/or the tentative taxable value and/or taxable status and/or classification and/or qualified agricultural property exemption

CERTIFICATION

Signature	Date	Phone Number

Address

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

1. ASSESSED VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.

☐ Denied ☐ Assessed Value Changed From _____ to _____

Record of Vote — Board or three-member committee of board

Chairperson: ☐ Yes ☐ No _____ Initials Member: ☐ Yes ☐ No _____ Initials Member: ☐ Yes ☐ No _____ Initials

Reason for Board Action

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at PO Box 30232, Lansing, MI 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber-Cutover Real and Agricultural Personal Property may be appealed by July 31. The petition must be filed on a Michigan Tax Tribunal form or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib.

2. TENTATIVE TAXABLE VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below

☐ Denied ☐ Tentative Taxable Value Changed From _____ to _____
(See attached L-4035A)

Record of Vote — Board or three-member committee of board

Chairperson: ☐ Yes ☐ No _____ Initials Member: ☐ Yes ☐ No _____ Initials Member: ☐ Yes ☐ No _____ Initials

Reason for Board Action

If you disagree with the decision of the Board of Review regarding tentative taxable value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at PO Box 30232, Lansing MI 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber-Cutover Real and Agricultural Personal Property may be appealed by July 31. The petition must be filed on a Michigan Tax Tribunal form or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib.

3. CLASSIFICATION

Disposition by Board of Review. The Board of Review must state the reason for its action below.

☐ Denied ☐ Classification Changed From _____ to _____

Record of Vote — Board or three-member committee of board

Chairperson: ☐ Yes ☐ No _____ Initials Member: ☐ Yes ☐ No _____ Initials Member: ☐ Yes ☐ No _____ Initials

Reason for Board Action

If you disagree with the decision of the Board of Review regarding classification, you may appeal by sending Form 2167 to the State Tax Commission at PO Box 30471, Lansing MI 48909, by June 30.

4. QUALIFIED AGRICULTURAL PROPERTY EXEMPTION

Disposition by Board of Review. The Board of Review must state the reason for its action below.

☐ Exemption Request Denied ☐ Exemption percent modified from _____ % to _____ %

Record of Vote — Board or three-member committee of board

Chairperson: ☐ Yes ☐ No _____ Initials Member: ☐ Yes ☐ No _____ Initials Member: ☐ Yes ☐ No _____ Initials

Reason for Board Action

If you disagree with the decision of the Board of Review regarding qualified agricultural property exemption, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at PO Box 30232, Lansing MI 48909 by July 31. The petition must be filed on a Michigan Tax Tribunal form or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib.

5. ADJOURNMENT

Date of Final Adjournment of Board of Review

Board of Review Secretary Signature	Date