



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

Bulletin No. 11 of 2024
October 22, 2024
2025 Property Tax Appeal Procedures

2025 PROPERTY TAX APPEAL PROCEDURES

| Type of Appeal | Board of Review | Treasury | State Tax Commission | Tax Tribunal |
|--|------------------------|---------------------|-----------------------------|--|
| 2025 Assessed Value and/or Tentative Taxable Value | March 2025* | NO REVIEW AUTHORITY | NO REVIEW AUTHORITY | May 31, 2025, Industrial, Developmental, Commercial or Utility Personal Class by Petition July 31, 2025 Residential, Timber-Cutover or Agricultural Class by Petition |
| 2025 Poverty Exemptions Under MCL 211.7u | March 2025* OR | NO REVIEW AUTHORITY | NO REVIEW AUTHORITY | July 31, 2025 by Petition |
| | July or Dec. 2025* | NO REVIEW AUTHORITY | NO REVIEW AUTHORITY | Within 35 Days of Denial by Petition |
| 2025 Assessment Classification | March 2025* | NO REVIEW AUTHORITY | June 30, 2025 | 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 2025* | 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 2024 Qualified Agricultural Exemption for 2025 | March 2025* | NO REVIEW AUTHORITY | NO REVIEW AUTHORITY | July 31, 2025 by Petition |
| Denial by Assessor of Qualified Agricultural Exemption for 2025 | July or Dec. 2025 for 2025 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 2024 and/or 2025 Tax Roll | July or Dec. 2025 for 2024 and/or 2025 Exemption* | NO REVIEW AUTHORITY | NO REVIEW AUTHORITY | Within 35 Days of Board of Review Action by Petition |

***Contact your city or township for the dates of the Board of Review**