

Honigman is the Michigan member of the American Property Tax Counsel (APTC), the National Affiliation of Property Tax Attorneys, and serves as national property tax counsel for a number of taxpayers.

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Residential, Agricultural and Timber Cut-Over Property Assessed Value/Taxable Value Protests to the March Board of Review

In Michigan, Boards of Review will be meeting in **March** – generally early to mid-March. It is important to remember that residential property assessed values and taxable values must be protested to the Board of Review before the assessed values and taxable values can be appealed to the Michigan Tax Tribunal.

March Board of Review protests are not required to appeal property assessed values and taxable values to the Michigan Tax Tribunal for real property parcels classified as commercial or industrial. However, Board of Review protests are required before appealing to the Tribunal for disputes over:

- Property classification.
- Valuation or exemption for real property the assessor has classified as agricultural or residential or timber cut-over.
- Valuation or exemption disputes for any type of personal property if a personal property statement was not filed by the taxpayer before the commencement of the Board of Review.

Honigman generally does not file protests with Boards of Review. Therefore, if you have a dispute that requires a Board of Review protest, unless special written arrangements have been made for Honigman to handle the filing, you will need to file the protest by the March 2012 deadline. Unfortunately, Board of Review deadlines vary throughout the State, as do Board of Review requirements and procedures, such as whether the Board will accept a letter protest. Taxpayers should be able to obtain information about deadlines and protest requirements from the local government unit that assesses the property involved.