



Michigan Tax Tribunal

Department of Labor & Economic Growth

Michigan.gov



The Official State
of Michigan Website

[Michigan.gov Home](#)

[Tax Tribunal Home](#) | [Site Map](#)

Filing Fees Information



[Printer Friendly](#)



[Text Version](#)



[Email Page](#)

[A- A+Text Size](#)

What are the Tribunal's fees for filing a petition or a motion in the Small Claims Division?

There is no fee for the filing of a Small Claims Division property tax appeal if the subject property has a principal residence exemption (formerly homestead exemption) of at least 50% for the tax year or tax years at issue. Otherwise, the Tribunal's fees for filing a petition vary according to the amount of tax in dispute (for non-property tax appeals) or according to the amount of state equalized or taxable value in dispute (for property tax appeals). This is the Tribunal's fee schedule for property cases:

STATE EQUALIZED VALUE IN CONTENTION FILING FEE:

| Value | Amount due |
|--|------------|
| \$20,000.00 or less | \$25.00* |
| \$20,000.01 to \$40,000.00 | \$50.00* |
| \$40,000.01 to \$75,000.00 | \$75.00* |
| \$75,000.01 to \$150,000.00 | \$100.00* |
| \$150,000.01 to \$500,000.00 | \$150.00* |
| More than \$500,000 | \$250.00* |
| *Plus \$5.00 for each vacant, <u>contiguous parcel</u> | |

Please note that a property's state equalized value represents 50% of the property's true cash value (i.e., the property's usual selling price) and the amount in contention is the difference between the property's state equalized value as determined by the Board of Review or on the assessment roll and the state equalized value as contended by the taxpayer.

The fee for a Small Claims Division appeal of a property's taxable value, if the property does not have a principal residence exemption of at least 50% for the tax year or tax years at issue, is \$25.00, unless there is a dispute relative to the value of an addition or a loss, in which case the fee is determined by the state equalized value in contention relative to the addition or loss, or both, as provided above.

Regular motion fees are \$25.00.

The fee for filing a motion to amend an Entire Tribunal petition to add a subsequent year is "equal to 50% of the filing fee to file a petition to commence an appeal for that property in that year." [MCL 205.737\(4\)](#)

[Departments/Agencies](#)

[Online Services](#)

[Surveys](#)

[RSS Feeds](#)

- Related Content
- Contiguous Parcel
- Entire Tribunal Fee Calculators
- Small Claims Fee Calculators

[About the Tribunal](#)

[Contact the Tribunal](#)

[Decisions](#)

[Entire Tribunal](#)

[Small Claims](#)

[Major Litigation](#)

[Student Program](#)

[Related Links](#)

[Michigan.gov Home](#)

[Security Policy](#) | [Accessibility Policy](#) | [Link Policy](#) | [Privacy Policy](#) | [Michigan News](#) | [Michigan.gov Survey](#)

Copyright © 2001-2007 State of Michigan