

**INSTRUCTIONS FOR COMPLETING AN APPEAL
TO THE BOARD OF REVISION DTE FORM 1A (PRESCRIBED 12/22)
“SPECIAL COVID 19 RELATED COMPLAINT AGAINST THE VALUATION OF REAL PROPERTY”**

- Neatly type or print all information.
- Carefully read the instructions on the back of the complaint form, as well as these instructions
- A complaint may be dismissed if the information is not filled in completely.
- A complaint is heard on the current market value of the property, not the tax dollars paid.
- Any information submitted with your complaint becomes part of the permanent record.
- Notices are sent by standard mail to all parties listed on the complaint form, as well as those listed on any counter-complaint.
- Evidence of valuation must relate to the total value of the parcel(s) of property listed on the complaint form (land and improvements). For example: if your land is overvalued, but your improvements are undervalued in a like amount, there is no justification for a reduction in value.
- The Board of Revision may increase or decrease the total value of any parcel(s) listed on the complaint form.
- The Board of Revision will notify all parties to the complaint not less than ten (10) days prior to the hearing. The notice will include the date, time and place of the hearing.

The following will assist you in completing the form (see Sample Complaint Form – Real Property (For DTE Form 1A):

- A. *BOR No.* – The Board of Revision (BOR) case number is set by the Auditor’s office.
- B. *Date Received* – The Auditor’s office date stamps the form when received.
- C. *Tax Year* – the tax year on which the values are based, must be the current tax year. A complaint is subject to dismissal if filed on past year(s).
- D. *County* – the name of the county where the property is located.
- E. *Original complaint* – check this box if you are the first party to file a complaint with the county.
- F. *Counter-complaint* – check this box if you are countering a complaint already filed with the county.
- G. *Owner of property* – enter the name and mailing address of the owner of the parcel of property as of the date of this filing.
- H. *Complainant if not owner* – if you are not the owner of the parcel of property, enter your name and mailing address, otherwise, this area is blank. (See Y – who can sign)
- I. *Complainant’s agent* – if you are represented by an attorney, their name and mailing address are entered here. (See Y – who can sign)
- J. *Telephone number of contact person* – enter the phone number of the person the Board of Revision should contact if they have questions.

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- K. *Email address of complainant* - enter the email address of the owner or contact person. When an email address is provided, the County Auditor will send notifications by email and standard mail.
- L. *Complainant's relationship to property if not owner* – if you are not the owner of this parcel of property, enter your relationship to the parcel.
- M. *Parcel number from tax bill* – enter the parcel number(s) as stated on the county's records or on your tax bill(s). (See "Multiple Parcels" on back of form)
- N. *Address of property* – enter the street and city (physical location) of each parcel of property listed on the complaint form.
- O. *Principal use of property* – such as residence, business use, apartments, etc.
- P. *Parcel number* – enter the parcel number(s) of each parcel of property (See L above).
- Q. *Column A Complainant's Opinion Of Value (Full Market Value)* – enter your opinion of Full Market Value for each parcel listed. This is typically the price at which the parcel would sell if offered on the open market.
- R. *Column B Current Value (Full Market Value)* – this is the current 100% Full Market Value from your tax bill.
- S. *Column C Change in Taxable Value* – subtract the value entered in Column A from the value entered in Column B.
- T. *The requested change in value is justified for the following reasons* – enter your reason(s) for filing this complaint, as it relates to how the COVID-19 pandemic or state COVID-19 orders caused a reduction in true value of the property, use additional paper if necessary.
- U. *Was property sold...* - answer the questions as stated on the complaint form.
- V. *If property was not sold...* - answer the question as stated on the complaint form.
- W. *If any improvements...* - answer the question as stated on the complaint form.
- X. *Do you intend to present testimony...* - answer the question as stated on the complaint form.
- Y. *If the complainant is a legislative authority...* - A taxing authority such as a school must provide notice to the property owner and adopt a resolution if they are going to file a BOR complaint against a property owner. In most cases these are situations where a school files to try and get the value raised.
- Z. *I declare...* - date, sign and state title (if agent). A complaint can be subject to dismissal if not properly signed. The signature on the complaint must be the owner of the property, an attorney, the general partner of a partnership, or an officer of a corporation. An attorney shall sign the complaint for a trustee of a trust, a managing partner of a limited liability partnership, or a school district. Be sure to have the complaint notarized.