

Parcel No.

Assessor Denial of Request for Exemption as Eligible Personal Property (Small Business Taxpayer Exemption) MCL 211.9o

Issued under the authority of the General Property Tax Act, Public Act 206 of 1893, as amended.

The Assessor is required to deny the Eligible Personal Property (Small Business Taxpayer) Exemption for personal property that is determined not to meet the eligibility requirements of MCL 211.9o. The assessor may deny a claim for exemption for the current year and/or any of the immediately preceding 3 years. A denial may only be issued by the assessor when a fully complete and timely filed Form 5076 is received by the local unit of government where the personal property is located. Forms that are not timely filed or fully completed are not considered a denial but rather a failure to properly claim the exemption.

Part 1: Local Unit of Government Information (Provide information where the personal property is located.)

Name of Local Unit of Government where the Personal Property is Located			
City	Township	Village	County
Street Address	City	State	Zip Code
List the Physical Address(es) Where Personal Property is Located within the City or Township (attach additional pages as necessary)			

Part 2: Taxpayer Information (Provide information for the taxpayer who filed Form 5076.)

Taxpayer Name	Name of Company Owner
Name of Contact Person	Phone Number
Street Number	City, State, ZIP Code
FEIN Number	Year(s) for which the Form 5076 was Filed with Local Unit

Part 3: Reason for Denial of Eligible Personal Property Exemption (The assessor must notify the taxpayer of the denial and their right of appeal and request that Form 632, *Personal Property Statement* be filed. In the absence of a completed Form 632, assessors are advised to use the best information available to estimate the assessment. A separate Form 5379, *Assessor Affidavit to Correct Taxable Value After a Denial of EPP Granted Pursuant to MCL 211.9o* must be filed with the taxpayer each assessment year a denial is entered.)

The Small Business Taxpayer Exemption is being denied for the following reason(s):

The personal property for which the Eligible Personal Property (Small Business Taxpayer) Exemption was claimed was not classified, or would not have been classified, as commercial personal property or industrial personal property, as defined in MCL 211.34c, for the assessment year in question. This denial reason applies to the following assessment year(s): _____

The true cash value of the personal property owned, leased or possessed by the taxpayer within the local tax collecting unit was \$80,000 or more. This denial reason applies to the following assessment year(s): _____

The true cash value of the personal property owned, leased or possessed by a related entity to the taxpayer, when combined with the true cash value of the personal property which is owned, leased or possessed by the taxpayer, within the local tax collecting unit was \$80,000 or more. This denial reason applies to the following assessment year(s): _____

It has been determined that the personal property in question is leased to or used by a person that previously owned the property or a person that, directly or indirectly, controls, is controlled by, or is under common control with the person that previously owned the property. This denial reason applies to the following assessment year(s): _____

Taxpayer's Right of Appeal

A taxpayer who timely and properly filed Form 5076 may appeal an assessor's denial of the Eligible Personal Property (Small Business Taxpayer) Exemption for the current assessment year to the March Board of Review under MCL 211.30 or MCL 211.53b during that tax year. In the case of a qualified error as defined in MCL 211.53b, an appeal may be made to the July or December Board of Review. The July or December Board of Review may not hear an appeal of a denial of the exemption from the March Board of Review. A further appeal of a denial may be made to the Michigan Tax Tribunal within 35 days of the date of the denial. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib.

Assessor Printed Name	Assessor Signature	Date
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