

## Notice of Denial of Disabled Veterans Exemption

Issued under authority of Public Act 206 of 1893, as amended

With this notice, you are notified that the Disabled Veterans Exemption on the property identified below has been denied. If you have questions about the denial, you may contact your local government or follow the appeal procedures specified below.

Type or print in blue or black ink.

<b>PART 1: PROPERTY INFORMATION</b> Type or print legibly. Use a separate form for each property number.				
1. Property Tax Identification Number		2. Name of Local Unit (Check Township or City)		
3. County		<input type="checkbox"/> Township <input type="checkbox"/> City		
4. Street Address of Property (Provide a Complete Address)		City	State	ZIP Code
5. Name of Owner (First, Middle, Last)				
6. Owner's Daytime Telephone Number		7. Owner's Email Address		
8. Mailing Address if Different than Property Address		City	State	ZIP Code
9. Your exemption was denied/adjusted for the following reason:				
<input type="checkbox"/> a. The owner is neither a disabled veteran who qualifies for the exemption nor the unremarried surviving spouse of a disabled veteran who, immediately before death, was eligible for the exemption				
<input type="checkbox"/> b. The property claimed is not the owner's homestead.				
<input type="checkbox"/> c. The property has transferred, and the qualifying individual is no longer the owner.				
<input type="checkbox"/> d. The person claiming the exemption is not the owner.				
<input type="checkbox"/> e. Other: _____				
10. Claim Denied for Calendar Year(s) or Partial Calendar Year:				
<b>PART 2: CERTIFICATION</b>				
11. Name of the Local Assessor (Print or Type)				
12. Signature of Local Assessor			13. Date	
14. Address of Local Government Unit		City	State	ZIP Code
15. Telephone Number of Local Government Unit		16. Email Address of Assessor		
<b>HOMEOWNER'S RIGHT TO APPEAL</b>				
If you disagree with this denial, you may appeal to the Residential/Small Claims Division of the Michigan Tax Tribunal within 35 days of the denial. An appeal with the Michigan Tax Tribunal can be initiated by the timely filing of a petition. The petition must be a Michigan Tax Tribunal form or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at <a href="http://www.michigan.gov/taxtrib">www.michigan.gov/taxtrib</a> . You can print and mail the completed form to the Michigan Tax Tribunal at PO Box 30232, Lansing, MI 48909, or complete the form online and submit electronically, if provided for by the Michigan Tax Tribunal.				

## **Instructions for Form 6055**

### **Notice of Denial of Disabled Veterans Exemption**

#### **General Instructions**

This form is for local assessors to use when notifying a homeowner that his or her disabled veterans exemption is denied. It will also be used to notify the Department of Treasury of the denial. Complete all information carefully and accurately to avoid processing errors.

Mail the original to the homeowner. Appeal rights are printed on the bottom of the form. The assessor must retain a copy for the assessor's records.

#### **Line-by-Line Instructions**

*Lines not listed here are explained on the form.*

#### **PART 1: PROPERTY INFORMATION**

**Line 1:** You must complete this line. Do not enter more than one property identification number (PIN) on each form. The PIN should be identical to the number used on the original affidavit.

**Lines 2-4:** Enter the complete address. Enter name and check the appropriate box for the city or township in which the principal residence is located.

**Lines 5-7:** Enter the name and contact information of the legal owner(s) that occupy the property.

**Line 8:** Enter the mailing address if it is different from the address on line 4.

**Line 9:** Check the box indicating the reason the disabled veterans exemption was denied. If none apply, check "other" and enter a more detailed explanation of your reasons for denial. Be specific and as complete as possible. The information you provide in this section may be used in the appeals process.

For the purposes of the exemption, MCL 211.7b defines "Disabled Veteran" as a veteran who is a resident of this state and who meets one (1) of the following criteria and can provide documentation to that effect:

1. Has been determined by the United States Department of Veterans Affairs to be permanently and totally disabled as a result of military service and entitled to veterans' benefits at the 100% rate.
2. Has a certificate from the United States Department of Veterans Affairs certifying that the veteran is receiving or has received pecuniary assistance due to disability for specially adapted housing.
3. Has been rated by the United States Department of Veterans Affairs as individually unemployable.

**Line 10:** Enter all years or partial year that are being denied. (You have the authority to deny the current year and the three preceding years.)

#### **PART 2: CERTIFICATION**

**Line 11:** This form must be signed by the local assessor. Indicate who is denying the exemption.

**Line 13:** The homeowner has only 35 days to appeal an exemption denial. The date you enter here is the starting date for the homeowner's appeal time. Mail all forms the day they are signed.

**Lines 14-15:** Enter the address and telephone number of the proper contact person at the local government.

#### **Additional Forms or Questions?**

This form is available on Treasury's website at [www.michigan.gov/statetaxcommission](http://www.michigan.gov/statetaxcommission).

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