

**INSTRUCTIONS FOR COMPLETING  
AN APPEAL TO THE BOARD OF REVISION  
DTE FORM 1M**

**“COMPLAINT AGAINST THE VALUATION OF MANUFACTURED HOME TAXED  
LIKE REAL PROPERTY”**

- ❖ Please type or print all information.
- ❖ Carefully read the instructions on the back of the form as well as these instructions.
- ❖ A complaint may be dismissed if the information is not **COMPLETELY** filled in.
- ❖ The Board of Revision hears complaints on the current market value of your manufactured home, **NOT** the tax dollars you pay.
- ❖ Any information submitted with your complaint will become a part of the permanent record.
- ❖ Notices will be sent by certified mail only to those parties listed on the complaint.
- ❖ If the stated amount of increase or decrease is at least seventeen thousand five hundred dollars (\$17,500), a notice shall be sent to the affected Board of Education. This Board of Education then has an opportunity to file a counter-complaint.
- ❖ Evidence of valuation must relate to the total value of the manufactured home (s) listed on the complaint form.
- ❖ The Board of Revision may increase or decrease the total value of any manufactured home (s) included in the complaint.
- ❖ The Board of Revision will notify all parties listed on 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:

- A. BOR No. – will be filled in by the County.
- B. Date Received – will be filled in by the County.
- C. Tax Year – the year on which the values are based.
- D. County – the name of the County where the manufactured home 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 home – enter the name and mailing address of the owner of the manufactured home (s) as of January 1 of the tax year.
- H. Complainant if not owner – if you are not the owner of the manufactured home, enter your name and mailing address, otherwise, this area is blank. (See “Who May File” on the back of the form)
- I. Complainant’s agent – if you are represented by an attorney or tax agent, enter their name and mailing address.
- J. Telephone number of contact person – enter the phone number of the person the Board of Revision should contact if there is a question.
- K. Complainant’s relationship to home if not owner – if you are not the owner of this manufactured home, enter your relationship to the manufactured home.

- L. Registration number from tax bill – enter the registration number (s) as stated on the County’s records or on your tax bill (s). (See “Multiple Homes” on back of form)
- M. Address of home – enter the street and city (physical location) of each manufactured home listed on the complaint form.
- N. Principal use of home – such as residence, business use, rentals, etc.
- O. Registration Number – enter the registration number (s) of each manufactured home. (See L above)
- P. Column A True Value – enter your opinion of fair market value for each manufactured home listed. This is typically the price at which the manufactured home would sell if offered on the open market.
- Q. Column B Taxable Value – this is 35% of the value you entered in Column A.
- R. Column C Current Total Taxable Value – this is the current taxable value taken directly from your tax bill. It is 35% of the true or market value as listed on the county’s record.
- S. Column D Change in Taxable Value – subtract the value entered in Column B from the value entered in Column C. **A complaint is subject to dismissal if this area is blank.**
- T. The requested change in value is justified for the following reason – enter the reason that you feel your complaint is justified, use additional paper if necessary. **A complaint is subject to dismissal if this area is blank.**
- U. Was manufactured home sold... -- answer the question as stated on the complaint form.
- V. If manufactured home 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... -- answer the question as stated on the complaint form.
- Y. If you have filed... -- No person shall file a complaint against the valuation of any manufactured home, if that manufactured home was filed on in a prior tax year in the same interim period. A complaint is subject to dismissal if filed on in the same interim period. Exceptions are new construction or destruction and change in ownership.
- Z. I declare ... -- date, sign and state title. Have your signature notarized. A complaint is subject to dismissal if this area is blank and/or the signature is not notarized. The signature on the complaint must be the owner of the manufactured home, 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.