

**INSTRUCTIONS FOR COMPLETING AN APPEAL  
TO THE BOARD OF REVISION DTE FORM 1M (REVISED 12/22)  
“COMPLAINT AGAINST THE VALUATION OF MANUFACTURED AND MOBILE HOME  
TAXED LIKE 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 mobile and manufactured home(s) listed on the complaint form.
- The Board of Revision may increase or decrease the total value of any mobile and manufactured home(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 – Manufactured Home (For DTE Form 1M) :

- 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 home* – enter the name and mailing address of the owner of the mobile and manufactured home(s) as of the date of this filing.
- H. *Complainant if not owner* – if you are not the owner of the mobile and manufactured home(s), enter your name and mailing address, otherwise, this area is blank. (See Z – who can sign)
- I. *Complainant’s agent* – if you are represented by an attorney, their name and mailing address are entered here. (See Z – 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.

- K. *Email address of contact person* – enter the email address of the person the Board of Revision should contact if they have questions.
- L. *Complainant's relationship to property if not owner* – if you are not the owner of this mobile and manufactured home, enter your relationship to the mobile and manufactured home.
- M. *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)
- N. *Address of property* – enter the street and city (physical location) of each mobile and manufactured home listed on the complaint form.
- O. *Principal use of property* – such as residence, business use, rentals, etc.
- P. *Registration number* – enter the registration number of each mobile and manufactured home (See L above).
- Q. *Column A Complainant's Opinion Of Value (Full Market Value)* – enter your opinion of Full Market Value for each mobile and manufactured home listed. This is typically the price at which the mobile and manufactured home 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 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 related to the reduction in value you are requesting. Use additional paper if necessary.
- U. *Was property sold...* - answer the question 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 the testimony...* - answer the question as stated on the complaint form.
- Y. *If you have filed a prior complaint...* - No person may file a complaint against the valuation of any mobile and manufactured home, if that mobile and manufactured home was filed on in a prior tax year. 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 (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. Have the complaint notarized.