

# Assessment Administration Appealing your Assessment



# Learning about the Assessment process

- Understanding the assessment process will ensure your property assessment is fair and equitable
- There are many resources available providing information about the General Property Tax Act and how it sets standards for property assessing and taxation
- Michigan Assessment information:  
<https://www.michigan.gov/taxes/property>
- State Tax Commission Bulletins:  
<https://www.michigan.gov/statetaxcommision>

# General Property Tax Act Public Act 206 of 1893

Statue regulating the standards and procedures for the administration of property tax system in Michigan

Proposal A was voted into law on March 15, 1994

- inflation rate used to adjust taxable value is capped at 5%
- 2025 inflation rate is 3.1 %
- taxable value uncaps after a transfer of ownership
- losses are subtracted before the inflation rate
- additions are added after the inflation rate

Previous year taxable value-losses x inflation rate multiplier + additions = capped value. Final Taxable value is a the lesser of the Assessed value or capped.



# Professional Standards and the Michigan Assessor

- Assessors are required to adhere to the Uniform Standards of Professional Appraisal Practice and the State Tax Commission Rules
- Ensure mass appraisal methods and procedures employed comply with standards.

“The process of valuing a group of properties as a given date using common **data**, standardized methods, and statistical testing”

While a fee appraiser is concerned with valuing one property at a time, an assessor is valuing whole neighborhoods.



# Union Township's Assessor



Union Township is required by the State Tax Commission to employ an Assessor certified as an a level 3 Assessor. A Michigan Advance Assessment Officer



The Assessor's objectives are fairness, uniformity and equity



Discover and value all assessable property within the Township



State suggest 20% of properties inspected annually. All properties viewed in a 5 - year time frame



Monitor sales of land and building characteristics and neighborhood influences

# Assessing Administration Process- 3 tiers

- Equalization Departments analyzes market sales
- Assessor must value property between 49% to 50% of market value.
- State Tax Commission equalizes values across the State
- Assessors use mass appraisal to value property
- Assessors are required to use the Michigan Assessor's manual
- Assessment record cards show how your property assessment is calculated
- Property details = accurate assessments
- Information includes visits to your property, aerial maps and photographs

# Market Data –Neighborhood Sales

- Property Values – 04/01/2022 to 03/31/2024 24-month sale period used to measure market value
- Assessor develop land values and neighborhood factors from sales
- Michigan Assessors Manual – Cost schedule used to price out buildings
- Modified cost approach used to cost out buildings

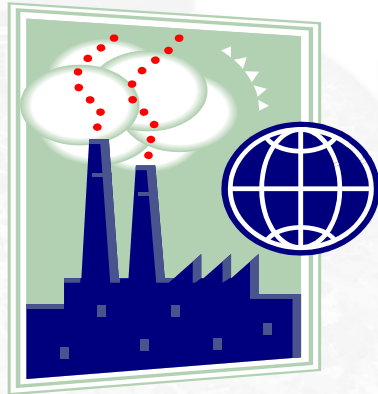


# Common terms and what they mean

- True cash value of your property is the market value of your property
- Assessments are set at 49-50 % of market value
- SEV= State Equalized value
- Taxable Value – The value used to calculate your tax bills



# Assessments are set at 49-50 % of market value



# How to read your assessment notice

Every year, you will receive a form like this, indicating changes in the assessed value and the taxable value of your property. The numbers give you an idea of how much this property could sell for and how much of that value you will pay taxes on.

## IF THIS IS NOT A TAX BILL, WHAT IS IT?

Your assessment notice is just that — a notice. It indicates what the local assessor determines your property is worth and how much of that value is taxable. It does not indicate what your taxes will be for this year.

## WHY YOUR ASSESSMENT CHANGED

The assessor recalculates the value of your property every year, and these lines give a general explanation of why assessments change. Even if you have not made any changes to your property in the past year, your assessment will likely still change to reflect the current real estate market. Your assessment can also fluctuate based on changes you make to your property.

## WHAT YOUR HOUSE IS WORTH AND HOW MUCH OF IT YOU WILL PAY TAXES ON

The most important figure on this notice is the taxable value of your property for this year. Your taxes should be based on the amount in that box unless you appeal it. If you have owned your home for more than a year, it should be less than the assessed value, which is half of what the state calculates your property is worth in a specified year. Taxable and assessed value will be the same the year after you buy a property, but the gap between them will usually grow the longer you own the property.

## ARE YOU SAVING AS MUCH AS YOU CAN?

If this property is your primary residence, it should qualify for an exemption that would save you a significant amount on your taxes. If the exemption has been filed for property, your bill will say your home is 100-percent exempt as a "principal residence." If you think you are eligible for the exemption but the notice does not say you are exempt, contact your local assessor's office. If the property is farmland, it can qualify for reduced taxes under another exemption.

Source: Research by NATE TRELA/Detroit Free Press

NOTICE OF ASSESSMENT ENCLOSED

NOTICE OF ASSESSMENT, TAXABLE VALUATION (INCLUDING LEASEHOLD IMPROVEMENTS) AND PROPERTY CLASSIFICATION

**THIS IS NOT A TAX BILL**

PROPERTY OWNER, LESSOR OR PERSON NAMED ON ASSESSMENT ROLL

PROPERTY IDENTIFICATION

THIS PROPERTY IS CLASSIFIED AS: 001  
PRIOR YEARS' CLASSIFICATION IF DIFFERENT:

Proposed A, passed by Council on March 15, 2004, places a limit on the value used to compute property taxes. Starting in two-year periods, taxes will be based on the taxable value from the previous year unless a number is shown in the "Change" column of the table below. The taxable value is the fair market value of the property based on the best available evidence.

For 1999, you must have received a State Equalized Value (SEV) and a State Equalized Value (SEV) as the Assessed Value multiplied by the Equalization Factor, if any, less local taxes. These calculated values must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP of your property in 2004, your 2004 Taxable Value will be the same as your 2003 State Equalized Value. Please see the 2004 Equalized Value of your property in 2004. Your 2004 Taxable Value is calculated by multiplying your 2004 State Equalized Value by the Equalization Factor, if any, less local taxes. If you have not received a State Equalized Value for 2004, please contact your local assessor's office for more information.

|   | 2004    | 2005    | Change |
|---|---------|---------|--------|
| 1. TAXABLE VALUE (unless exempt or limited)         | 67,000  | 117,800 | 64,250 |
| 2. ASSESSED VALUE                                   | 117,000 | 117,800 | 800    |
| 3. DIFFERENTIAL FACTOR: 1.00200                     |         |         |        |
| 4. STATE EQUALIZED VALUE (unless exempt or limited) | 116,000 | 116,800 | 800    |

IF THERE WAS A TRANSFER OF OWNERSHIP OF THIS PROPERTY IN 2004

Remarks: An owner may appeal to the Board of Review by letter. Letter appeals are to be filed by the local unit of government. The petition is approved by the State Tax Commission. The Board of Review is also a local unit of government. The Board of Review will meet on March 22, 2005 for appeals on assessments at the following address: City of Grosse Pointe Park, 15115 East Jefferson Avenue, Grosse Pointe Park, MI 48230. March 22 from 9:00 AM to 3:00 PM and March 23 from 9:00 AM to 3:00 PM - BY APPOINTMENT ONLY - (313) 822-4391. Appeals are subject to the rules of procedure and regulations of the Board of Review.

Exempt As: "Homestead's Principal Residence" 100.0000  
Exempt As: "Qualified Agricultural Property"

The denial of an exemption from the local school operating for the "Qualified Agricultural Property" may be appealed to the local Board of Review. The denial of an exemption from the local school operating for the "Qualified Agricultural Property" may be appealed to the Michigan Tax Tribunal. The Board of Review will meet on March 22, 2005 for appeals on assessments at the following address: City of Grosse Pointe Park, 15115 East Jefferson Avenue, Grosse Pointe Park, MI 48230. March 22 from 9:00 AM to 3:00 PM and March 23 from 9:00 AM to 3:00 PM - BY APPOINTMENT ONLY - (313) 822-4391. Appeals are subject to the rules of procedure and regulations of the Board of Review.

Leasehold improvements (if any) are not to be included in the taxable value of the property of a tenant who has installed leasehold improvements on the following year's 2005 Taxable Value (TV) and the 2005 State Equalized Value (SEV) of the leasehold improvements portion of the local property.

2004 TV: 0 2005 SEV: 0

Homestead's Principal Residence Exemption Information: Required by PA 247 of 2002. If you purchased your principal residence after May 1, 2002, you must claim the principal residence exemption. If you have installed improvements on your principal residence before May 1, 2002, you must claim the principal residence exemption. If you have installed improvements on your principal residence after May 1, 2002, you must claim the principal residence exemption. If you have installed improvements on your principal residence after May 1, 2002, you must claim the principal residence exemption.

JOHN W. FLEMING/Detroit Free Press

# Important things to look for when you receive your Assessment Change Notice

- Is my name and address correct
- 2025 Assessed and Taxable values
- Amount of increase or decrease
- Assessments are 50% of market value.
- Inflation rate multiplier applied to the previous taxable value. 2025 inflation rate is 3.1%
- Did my taxable value increase more than the inflation rate
- Did my taxable value uncapped
- How much will my annual tax bill increase
- Property classification
- Principal residence exemption
- Qualified Agricultural exemption
- Dates and Times of the Board of Review.

Now is the time to request a copy of your assessment record card

# Next step

- Carefully check all the information
  - Request a copy of your assessment record card
  - Check land size and land value
  - Are the square footages correct? Let the Assessor know if you find mistakes
  - Did your taxable value increase more than the inflation rate multiplier
  - Were there physical changes made
  - Something you don't have you are being assessed for
  - Is living area correct
  - Recent sales – did it include non-taxable personal property in the price



# Appeal Process - Basics

- What would I sell my property for?
- Are you aware of current market values
- Property Owner must be able to support what they feel their property is worth. The Board of Review will evaluate your assessment.
- It's a Team effort
- Request an informal review with the Assessor



# Board of Review

- March 4th organizational meeting~ The Assessor presents the assessment roll to Board of Review.
- March 10 (Monday) 2:00 – 9:00 March 11 (Tuesday) 9:00 am to 4:00pm
- March 14<sup>th</sup> at 9:00 am to 1:00 pm finalize appeals and certify roll.
- Board of Review – Responsible for oversight of Assessments and Hears Appeals and grants poverty exemptions.
- Michigan Tax Tribunal – An independent court hears appeals on Board of Review Decisions
- State Tax Commission responsible for Property Class Appeals.

# Make an Appointment

- You have a right to appeal before the Board of Review
- You can submit a written appeal but best to appear before the Board of Review
- Board of Review conducts appeals by appointments
- Call 772-4600 Ext. 230 Jill Peters to schedule appointment for Union Township Board of Review Appeals
- Appeals may also be e-mailed to: [jpeters@uniontownshipmi.com](mailto:jpeters@uniontownshipmi.com)
- You can appeal your property class, valuation, exemption status, and uncapping of taxable value.



# Preparing for your appeal

- Know what your property is worth
- Documents and pictures help to make your case
- Letter format is simplest (include address and phone)
- L-4035 Board of Review petition is required
- You can hire a valuation specialist or assign an agent to handle your appeal
- You can do go online and find recent sales similar to your property
- You must show that your evidence proves the assessment is incorrect or has some discrepancies . Is your property in need of renovation?
- Finding comparable properties:

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Your online source for municipal data  
by BS&A Software

# Board Decision Can Be Appealed

- You will receive the decision of the Board of Review on the L-4035 you filled out at the meeting.
- Michigan Tax Tribunal is a court
- Must file appeal before July 31.
- Forms available on the Internet

<https://www.michigan.gov/taxtrib/>

- **Overview of the Appeals Process**
- **1. Starting the Appeal – Petitioner files a Petition**
- An appeal is started by e-filing a petition form or by the printing and mailing of a completed petition form.
- The Tribunal's e-filing system is the most efficient way to initiate an appeal. Through the Tribunal's e-filing system, users can file a petition to initiate an appeal, respond to an appeal, file Stipulations for Entry of Consent Judgment, motions, and other documents, and pay required filing fees. To participate in the Tribunal's e-filing system, users or their attorneys or authorized representatives are required to [register](#) and create an account using a valid email address.



# Deadlines

- ❑ AFTER March Board of Review and on or before June 30 of the tax year involved
- ❑ 30 days AFTER a notice of assessment change is issued, if the notice was not properly sent prior
- ❑ to the March Board of Review for the tax year at issue.
- ❑ 30 days AFTER a State Tax Commission order is issued.
- ❑ 30 days AFTER notice of a July or December Board of Review decision revising a property's assessed and/or taxable value is issued.
- ❑ 35 days AFTER notice of an uncapping of taxable value is received.
- ❑ Section 211.53a appeals...MTT Jurisdiction is determined on a case-by-case basis.
- ❑ Special Assessment Appeals...Varies by statute: 10 to 30 days AFTER hearing to confirm the special assessment roll.
- ❑ Contested Tax Bills...must be filed within 60 days AFTER mailing of the contested tax bill
- ❑ Principal Residence Appeals...must be filed within 35 days AFTER the date a local jurisdiction denial is issued OR 35 days AFTER final notice of determination is issued by the Department of Treasury
- ❑ An appeal for a Qualified Agricultural Exemption...must be filed within 30 days AFTER notice of July or December Board of Review decision denying the exemption is issued
- ❑ More information is available at [the Michigan Consumer & Industry Services Web Site](#) under "Hearings, Appeals and Mediation"

The information provided does not, and is not intended to, constitute legal advice; instead, all information, content, and materials available are for general informational purposes only. Information may not constitute the most up-to-date legal or other information.