“Because an informed public matters”

Michigan Assessing Coalition is a non-profit organization that provides Assessing Services to Local Government while providing practical training to those entering the Assessing Profession. We also strive to inform the public about the Property Tax System in Michigan.

Michigan Assessing Coalition

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MAC Inc. Group
MICHIGAN ASSESSING COALITION

Tips For Taxpayers – How to Prepare for an Appeal to the March Board of Review

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Tips for Appeal of your assessed or taxable value.

The first step should be to make sure that you understand your assessment change notice.

Contact your local Assessing Office if you are not sure what it means.

Check to see if you have exemptions that you are entitled to:

Principal Residence Exemption: This should read as 100% if you *own* and occupy the property (*live there). This exempts the school operating tax and lowers the total bill.*

Disabled Veteran's Exemption: This is available to certain veterans and exempts all tax. It does not exempt special assessments or trash fees, etc. Check with your Assessor if you think you qualify and don't have it.

The second step is to focus on the value – not the amount of taxes.*

The Assessor and Board of Review can't change millage rates or the specific taxes that you pay. They only have authority to review the Assessed and Taxable Values.

The Board of Review can't change the formula for calculating Taxable Value, however, the value of new construction and/or uncapping can be reviewed.

If you can't afford your taxes and meet certain income guidelines, you may qualify for a Poverty or Hardship exemption. Contact your local Assessor.

Also, we encourage taxpayers to file for the property tax credit from the State. You can file for this credit even if you are not required to file an income tax return. Contact an income tax preparer for more information.

How do you appeal the values?

The assessed value is determined from recent property sales in your area. It is required by law to be approximately 50% of the True Cash Value (Market Value).

Make sure that the property information is correct. Ask for your assessment record that shows the property information. Review the property information to make sure that it is correct. For example, check the size of the house, garage and other buildings. Check for items such as whether there is a basement, porches, etc. You can always ask to go over it with the Assessing office if you are not sure how to read the record card.

Review sales information for other properties that have sold.

Be aware that the tax bill is calculated on the Taxable Value and not the Assessed Value. The Assessed Value may be lowered and still not reduce the tax bill if it is still higher than the Taxable Value.