

## **Public Act 660 of 2018, Property Assessing Reform Published Policy**

Public Act 660 of 2018 was approved by Governor Snyder on December 28, 2018, and amended the General Property Tax Act to provide a statutory framework to ensure proper assessing in order to guarantee the highest quality assessments for taxpayers as well as local units. The Property Assessing Reform Act defines the requirements for substantial compliance with the General Property Tax Act, provides timelines for audits and follow-up audits, and details a process for bringing a local unit into compliance if they remain non-compliant after a follow-up review.

PA 660 contains several requirements in statute (MCL 211.10g (1)) that local units and assessors must follow. Local units are required to ensure that all requirements are being met beginning in the 2022 tax year. Subject to state tax commission guidelines, the local unit is required to publish a policy under which its assessor's office is reasonably accessible to taxpayers.

The Township of Northville Assessor's Office published policy is as follows:

Assessor of Record: Holly Cozza, MAAO

Telephone Number: (313) 343.2500

Electronic Mail Address: [assessing@harperwoods.net](mailto:assessing@harperwoods.net)

Office Hours: Wednesday 9:00 a.m. – 5:00 p.m.

The City of Harper Woods Assessor's Office estimates a response time for taxpayer not to exceed seven business days from the date of inquiry. If the inquiry requires a FOIA, it will be requested to file the inquiry with the City of Harper Woods Clerk's Office.

A taxpayer may visit Harper Woods City Hall to meet with the Assessor or staff member of the Assessor's Office during business hours on Wednesday, between 9am and 5:00 pm. for purposes of discussing an inquiry in person. Meetings may also be scheduled in advance by calling the Assessor's Office at (313) 343.2500.

A taxpayer may visit Harper Woods City Hall during normal business hours, Monday through Thursday, between 9am and 5:00 pm, to request or retrieve records maintained by the Assessor's Office. Inspection requests may be made by calling the Assessor's Office at (313)343.2500. Inspection requests will be scheduled during normal business hours on Wednesday's between 9am and 5:00 pm, as agreed upon between the taxpayer and an employee of the Assessor's Office. An alternate date can be scheduled if deemed necessary to accommodate both parties schedules. Records can also be requested electronically such as email. Record card and taxpayer information is also available the City of Harper Woods website. [Harperwoodscity.org](http://Harperwoodscity.org)

Taxpayers may have their assessment reviewed by the City of Harper Woods Assessor's Office to informally hear and resolve disputes brought by taxpayers before the March meeting of the Board of Review. The assessment process is an annual process and information is gathered and assembled throughout the year to make changes for the following year. The Assessor has no jurisdiction to change an assessment for the current year. Any changes after tax day (December 31<sup>st</sup> of the prior year) must be made by the Board of Review before their last scheduled meeting in March.