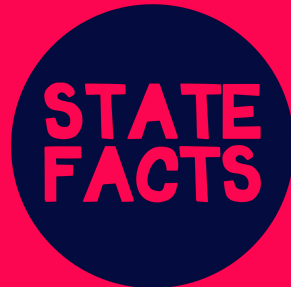


CIVIC SUNDAYS #1: PROPERTY TAXES & HOW TO APPEAL THEM!

**BANK
SUEY**



United Community
Housing Coalition

APPEAL YOUR PROPERTY TAX ASSESSMENT!

Own a property in Detroit, Hamtramck, or Highland Park?

Ever look at your property tax assessment and say . . .

“How’d they get that number?”

Ever wondered how you’re going to pay your property tax bill?

Ever thought about appealing your assessment?

As a property owner, it’s your right to appeal your tax assessment.

PROPERTY TAXES--THE BASICS

- When you own a home or building, you pay property taxes.
- The property tax bills come 2x a year:
 - “Summer” is the larger one (usually due Aug)
 - “Winter” is smaller (usually due in Feb)
 - If you have a mortgage, bank pays directly
- The size of the bill is based on your property **assessment**, which happens at the beginning of each year (January or February).

PROPERTY TAXES-- THE BASICS

- If the economy is strong or the building improves, the assessment should go up, if not, the assessment should go down.
- Most people want their home to have value, but this can also mean a high bill
- You have the power to challenge your assessment, if you don't you will be stuck with whatever it is later.

PROPERTY TAXES-- THE BASICS

- **YOU CAN CHANGE YOUR BILL:**
 - Challenging the assessed value (this is a long-term change)
 - Exemptions (some stick, some have to be applied for each year)
- If you don't pay your taxes to the city on time, the city sends the bill to the county for collections. The Wayne County Treasurer acts like a collections agency for the city and you may risk losing your home to **foreclosure if you get 3 years behind.**

THE AGENDA

BACKGROUND:

- Reading your Assessment
- Legislation
- Tax Bill
- Other Exemptions

TAKING ACTION:

- Appealing
- Process
- Group Q&A
- One-on-one's

READING YOUR ASSESSMENT

**BANK
SUEY**

Alissa Shelton

Director, Bank Suey
Executive Director, Brick + Beam
Hamtramckan

THIS IS NOT A TAX BILL

Reset Form

L-4400

Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of Public Act 206 of 1993, Sec. 211.24c and Sec. 211.34c, as amended. This is a model assessment notice to be used by the local assessor.

FROM:	PARCEL IDENTIFICATION: PARCEL CODE NUMBER: PROPERTY ADDRESS:																		
NAME AND ADDRESS OF OWNER OR PERSON NAMED ON ASSESSMENT ROLL:	PRINCIPAL RESIDENCE EXEMPTION % Exempt As "Homeowners Principal Residence": .00% % Exempt As "Qualified Agricultural Property": .00% % Exempt As "MBT Industrial Personal": .00% % Exempt As "MBT Commercial Personal": .00% Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input type="checkbox"/> No Exempt As "Development Property": <input type="checkbox"/> Yes <input type="checkbox"/> No																		
ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:																			
PRIOR YEAR'S CLASSIFICATION:																			
The change in taxable value will increase/decrease your tax bill for this year by approximately:	<table><thead><tr><th>PRIOR AMOUNT YEAR: 2018</th><th>CURRENT TENTATIVE AMOUNT YEAR: 2019</th><th>CHANGE FROM PRIOR YEAR TO CURRENT YEAR</th></tr></thead><tbody><tr><td>1. TAXABLE VALUE:</td><td></td><td></td></tr><tr><td>2. ASSESSED VALUE:</td><td></td><td></td></tr><tr><td>3. TENTATIVE EQUALIZATION FACTOR:</td><td></td><td></td></tr><tr><td>4. STATE EQUALIZED VALUE (SEV):</td><td></td><td></td></tr><tr><td colspan="3">5. There WAS or WAS NOT a Transfer of Ownership on this property in 2018:</td></tr></tbody></table>	PRIOR AMOUNT YEAR: 2018	CURRENT TENTATIVE AMOUNT YEAR: 2019	CHANGE FROM PRIOR YEAR TO CURRENT YEAR	1. TAXABLE VALUE:			2. ASSESSED VALUE:			3. TENTATIVE EQUALIZATION FACTOR:			4. STATE EQUALIZED VALUE (SEV):			5. There WAS or WAS NOT a Transfer of Ownership on this property in 2018:		
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4. STATE EQUALIZED VALUE (SEV):																			
5. There WAS or WAS NOT a Transfer of Ownership on this property in 2018:																			

The 2019 Inflation Rate Multiplier is: 1.024

March Board of Review Appeal Information:

The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the State Tax Commission's website at www.michigan.gov/taxes. Click on the Property Taxes box, then click on Forms and Instructions, then click on Board of Review to obtain Form 618 (L-4035), *Petition to the Board of Review*.

The Board of Review will meet at: (enter dates and times and place)

Not less than 14 days before the meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated on the Taxable Value (see Line 1 above). The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. This number indicates the change in the Taxable Value.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2018, your 2019 Taxable Value will be the same as your 2019 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2018, your 2019 Taxable Value is calculated by multiplying your 2018 Taxable Value by 1.024 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2019 Taxable Value cannot be higher than your 2019 State Equalized Value.

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review. The denial of an exemption from the local school operating tax for a "homeowner's principal residence" may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a Michigan Tax Tribunal form or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib.


Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9n, 211.9h and 211.9o. The petition must be a Michigan Tax Tribunal form or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib.

HOMEOWNER'S PRINCIPAL RESIDENCE AFFIDAVIT INFORMATION REQUIRED BY PA 114 OF 2012. If you purchased your principal residence after May 1 last year, to claim the principal residence exemption, if you have not already done so, you are required to file an affidavit by June 1 for the immediately succeeding summer tax year levy and all subsequent tax levies or by November 1 for the immediate succeeding winter tax levy and all subsequent tax levies.

Notice of Assessment

This is the notice you receive in the mail in February each year-- it shows the TENTATIVE taxable value for the year. This taxable value is how your taxes are calculated. If you disagree with the amount, the burden is on you to appeal.

KEY INFO is halfway down the page

The change in taxable value will increase/decrease your tax bill for this year by approximately:	PRIOR AMOUNT YEAR: 2018	CURRENT TENTATIVE AMOUNT YEAR: 2019	CHANGE FROM PRIOR YEAR TO CURRENT YEAR
1. TAXABLE VALUE: 			
2. ASSESSED VALUE:			
3. TENTATIVE EQUALIZATION FACTOR:			
4. STATE EQUALIZED VALUE (SEV):			
5. There WAS or WAS NOT a Transfer of Ownership on this property in 2018:			
The 2019 Inflation Rate Multiplier is: 1.024			

The first year you own a property, the taxable & assessed value should be the same, after that the assessed value may fluctuate more dramatically, but the taxable value usually climbs only slightly.

THE TERMS-- "ASSESSED VALUE"

- **Assessed value**—This is set by each municipality's assessor.
- This is the determined by a property's market value. This should be ½ of the "True Cash Value" **This amount should be about half of what you would sell your house for.** assessed value $\times 2 =$ the approx. market value
- The assessor is constitutionally required to set the assessed value at 50% of the **usual** selling price or true cash value of the property.
- *This can be confusing, you may also have other assessments done, for example by a mortgage company, and they usually talk about the full value not 50% of it.*

THE TERMS-- "SEV"

- **State Equalized Value (SEV):** This is usually the same as the assessed value.
- **"Tentative Equalization Factor"**-When this is 1.0000 and Assessed Value and SEV are equal.
- *State Equalized Value (SEV)—The assessed value that has been adjusted following county and state equalization. The County Board of Commissioners and the Michigan State Tax Commission must review local assessments and adjust (equalize) them if they are above or below the constitutional 50% level of assessment.*

THE TERMS-- "INFLATION RATE"

- **Inflation Rate Multiplier:** This rate is set by the state. Each year your city assessor receives an official letter from the State Tax Commission that dictates this rate.
- For 2018 this was 1.021
- The 1 represent the current value of the property
- The .021 represents the rate of inflation at 2.1%

SEE THE 2018 PROCEDURAL LETTER TO ASSESSORS HERE:

https://www.michigan.gov/documents/treasury/Bulletin_24_of_2017_Procedural_Changes_for_2018_607156_7.pdf

THE TERMS-- "TAXABLE VALUE"

- **Taxable value**—The value used for determining the property owner's tax liability (your tax bill).
- Taxable value x local millage rate = your tax liability
- Taxable value increases from year to year by the rate of inflation or 5%, whichever is **lower**.
Transfers of ownership and improvements to the property will increase the taxable value more than the rate of inflation but never more than the assessed value.

THE TERMS-- "TAXABLE VALUE"

... the taxable value of each parcel of property is the lesser of the following:

- *(a) **The property's taxable value in the immediately preceding year minus any losses, multiplied by the lesser of 1.05 or the inflation rate, plus all additions.** For taxes levied in 1995, the property's taxable value in the immediately preceding year is the property's state equalized valuation in 1994.*
- *(b) The property's current state equalized valuation.*

THE TERMS-- “CAPPED”

- In MI, taxable value is “capped” and can only increase from year to year by the rate of inflation or 5%, whichever is **lower**.
- The taxable value can become un-capped in certain circumstances:
 - Transfers of ownership
 - Improvements to the property

THE TERMS-- "PROPERTY TRANSFERS"

- *Following the year of the transfer: The property's taxable value for the calendar year following the year of the transfer **is the property's state equalized valuation for the calendar year following the transfer.***
 - *Board of review can correct for the 3 immediately preceding calendar years re: transfer of ownership*
 - *Some transfers, like the transfer to a spouse, do not uncap the property tax, see the full legislature for explanation.*

SEE THE MI TAX ACT HERE:

[http://www.legislature.mi.gov/\(S\(jk0r4jeogzptpcw4414siky\)\)/mileg.x?page=GetObject&objectname=mcl-211-27a](http://www.legislature.mi.gov/(S(jk0r4jeogzptpcw4414siky))/mileg.x?page=GetObject&objectname=mcl-211-27a)

LEGISLATION THAT KEEPS YOUR TAXABLE VALUE FROM JUMPING

The General Property Tax Act

The Headlee Amendment

Proposal A

Mathieu Gast Act

The General Property Tax Act

- **Section 211.27a defines assessments, taxable value, exceptions and adjustments, etc.**

SEE THE MI TAX ACT HERE:

[http://www.legislature.mi.gov/\(S\(jk0r4jeogzptpcw4414siky\)\)/mileg.x?page=GetObject&objectname=mcl-211-27a](http://www.legislature.mi.gov/(S(jk0r4jeogzptpcw4414siky))/mileg.x?page=GetObject&objectname=mcl-211-27a)

The Headlee Amendment & Proposal A

- In 1978, Michigan voters approved the "**Headlee**" tax limitation amendments to the Michigan Constitution. Part of this amendment limited the amount of property tax that could be collected. This wasn't done by parcel.
- **Proposal A (passed in 1994)** limits (or "caps") the increase in Taxable Value on each parcel of property to 5% or the rate of inflation, whichever is lower.

Mathieu Gast Act

- The Matthieu Gast Act goes on to further explain that uncapping, and increase in Taxable Value, **can't occur as a result of normal repairs**, it defines some of these “non-consideration” items.

"The assessor shall not consider the increase in true cash value that is a result of expenditures for normal repairs, replacement, and maintenance in determining the true cash value of property for assessment purposes until the property is sold..."



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

Bulletin No. 7 of 2014
June 11, 2014
Mathieu Gast Act

TO: Assessing Officers and County Equalization Directors

FROM: Michigan State Tax Commission

SUBJECT: Mathieu Gast Act, P.A. 293 of 1976 as amended, MCL 211.27(2)
Non-Consideration of the True Cash Value of Normal Repairs,
Replacements and Maintenance for Residential Property

Bulletin 17 of 1995 is rescinded.

MCL 211.27(2): The assessor shall not consider the increase in true cash value that is a result of expenditures for normal repairs, replacement, and maintenance in determining the true cash value of property for assessment purposes until the property is sold. For the purpose of implementing this subsection, the assessor shall not increase the construction quality classification or reduce the effective age for depreciation purposes, except if the appraisal of the property was erroneous before non-consideration of the normal repair, replacement, or maintenance, and shall not assign an economic condition factor to the property that differs from the economic condition factor assigned to similar properties as defined by appraisal procedures applied in the jurisdiction. The increase in value attributable to the items included in subdivisions (a) to (o) that is known to the assessor and excluded from true cash value shall be indicated on the assessment roll. This subsection applies only to residential property. The following repairs are considered normal maintenance if they are not part of a structural addition or completion:

- (a) Outside painting.
- (b) Repairing or replacing siding, roof, porches, steps, sidewalks, or drives.
- (c) Repainting, repairing, or replacing existing masonry.
- (d) Replacing awnings.
- (e) Adding or replacing gutters and downspouts.
- (f) Replacing storm windows or doors.
- (g) Insulating or weather stripping.
- (h) Complete rewiring.
- (i) Replacing plumbing and light fixtures.
- (j) Replacing a furnace with a new furnace of the same type or replacing an oil or gas burner.
- (k) Repairing plaster, inside painting, or other redecorating.
- (l) New ceiling, wall, or floor surfacing.
- (m) Removing partitions to enlarge rooms.
- (n) Replacing an automatic hot water heater.
- (o) Replacing dated interior woodwork.

Mathieu Gast Act

- (a) Outside painting.
- (b) Repairing or replacing siding, roof, porches, steps, sidewalks, or drives.
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- (l) New ceiling, wall, or floor surfacing.
- (m) Removing partitions to enlarge rooms.
- (n) Replacing an automatic hot water heater.
- (o) Replacing dated interior woodwork.

SEE THE BULLETIN TO ASSESSORS HERE:

https://www.michigan.gov/documents/taxes/Bulletin_7_of_2014_Mathieu_Gast_458960_7.pdf

HOW DOES YOUR ASSESSMENT AFFECT YOUR TAX BILL

Your Taxable Value is how your bill is calculated!

WHAT IS A MILL?

A mill = \$1 for every \$1000 of taxable value

- Millage rates are levied by both the state & city.
- They may vary within a city if there are multiple school districts and may include special assessments basis for police, fire...
 - Hamtramck total mills (nonhomestead) 75.2955
 - HP total mills (nonhomestead) 98.0028
 - Detroit total mills (nonhomestead) 86.8675

FULL LIST OF MI PROPERTY TAX RATES HERE:

https://www.michigan.gov/documents/taxes/2017_Total_Rates_Report_Web_609678_7.pdf

OKAY, so how do Mills & Taxable Value work?

- Let's say the assessed value of your house is \$40k.
(The market value of your house is around \$80k)
- And the taxable value is also 40k.
- You live in Hamtramck, and have the Primary Residence Exemption.

The taxable value/1,000 x millage rate

= property tax bill

$40000/1000 \times 57.2955 \text{ mills} \times \$1 = \underline{\underline{\$2,291.82 \text{ in taxes}}}$

FULL LIST OF PROPERTY TAX RATES HEREHERE:

https://www.michigan.gov/documents/taxes/2017_Total_Rates_Report_Web_609678_7.pdf

So what if I am overassessed?

- NOW, Let's say the assessed value of your house is \$80k. *(This would mean the market value of your house is around \$160k)*
- And the taxable value is also 80k.
- Let's also say, this is an over assessment!
- You live in Hamtramck, and have the Primary Residence Exemption.

The taxable value/1,000 x millage rate

= property tax bill

80000/1000 x 57.2955 mills *\$1= **\$4,583.64 in taxes**

“PRE” (PRINCIPAL RESIDENCE EXEMPTION)



United Community
Housing Coalition

Michele Oberholtzer

Director of Tax Foreclosure Prevention, UCHC
Founder, Tricycle Collective
Hamtramckan

PRE

If the property you own is also your home, you can qualify for a tax discount known as the Principal Residence Exemption (PRE) also known as Homestead. Once you apply for this, it stays in place every year unless you move or sell. In most cases, PRE is 100%

	PRINCIPAL RESIDENCE EXEMPTION
% Exempt As "Homeowners Principal Residence":	.00%
% Exempt As "Qualified Agricultural Property":	.00%
% Exempt As "MBT Industrial Personal":	.00%
% Exempt As "MBT Commercial Personal:"	.00%
Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input type="checkbox"/> No	
Exempt As "Development Property": <input type="checkbox"/> Yes <input type="checkbox"/> No	

Reset Form

Principal Residence Exemption (PRE) Affidavit

Issued under authority of Public Act 206 of 1893.

Read the instructions before completing the form. This form is not valid unless certified by the assessor. Do not submit this form if the property is not your principal residence and/or any of the disqualifying factors apply as listed in MCL 211.7(cc). For information regarding the PRE, please review the PRE Guidelines at www.michigan.gov/pre.

ASSESSOR'S DATE STAMP

Type or print in blue or black ink.

PART 1: PROPERTY INFORMATION

Type or print legibly. Use a separate form for each property tax identification number.

1. Property Tax Identification Number	2. Name of Local Unit (Check Township or City) <input type="checkbox"/> Township <input type="checkbox"/> City	3. County
4. Street Address of Property (Provide a Complete Address)		
5. Name of Owner (First, Middle, Last)	6. Owner's Last Four Digits of Social Security Number XXX-XX-	7. Owner's Daytime Telephone Number
8. Name of Co-Owner (First, Middle, Last)	9. Co-Owner's Last Four Digits of Social Security Number XXX-XX-	10. Co-Owner's Daytime Telephone Number
11. Date you owned and occupied the property in line 1 11. _____ The property in line 1 above is my: 11a. <input type="checkbox"/> Principal residence _____ Month _____ Day _____ Year _____ 11b. <input type="checkbox"/> Unoccupied adjoining or contiguous property that is classified residential or timber-cutover.		
12. List the percentage (100% to 1%) of the property that is occupied by the owner claiming the property as a principal residence. If the property has more than one home on it, it is a multi-dwelling, used for purposes other than a principal residence, or partially rented, the owner may claim only a partial exemption. Please consult with your local assessor to determine the percentage of the exemption the owner is allowed to claim in these situations. 12. _____ %		
13. Have you or your spouse claimed a principal residence exemption for another Michigan principal residence? 13. <input type="checkbox"/> Yes <input type="checkbox"/> No		
14. If yes to 13, enter the property address and parcel number: _____		
15. If yes to 13, have you rescinded that principal residence exemption? 15. <input type="checkbox"/> Yes <input type="checkbox"/> No		
16. Do you or your spouse claim a similar exemption, credit or deduction on property located in another state? 16. <input type="checkbox"/> Yes <input type="checkbox"/> No		
17. If yes to 16, enter the property address and parcel number: _____		
18. Have you or your spouse filed a tax return as a non-resident of Michigan or resident of another state? 18. <input type="checkbox"/> Yes <input type="checkbox"/> No		
19. If yes to 18, enter the state: _____		

PART 2: CERTIFICATION

Certification: I certify under penalty of perjury that I own and occupy as a principal residence on the date stated in Line 11 and that I have not claimed a substantially similar exemption/deduction/credit in property in another state, and that the information contained on this document is true and correct to the best of my knowledge.

20. Owner's Signature	Date
21. Co-Owner's Signature	Date
22. Mailing Address, if Different than Property Address Above	

LOCAL GOVERNMENT USE ONLY (do not write below this line)

23. Indicate property classification 23. _____	
Did the Assessor Approve or Deny the Affidavit? <input type="checkbox"/> Approved <input type="checkbox"/> Denied (Attach a copy of the Local Unit Denial)	What is the year the Affidavit will be posted to the tax roll?
Certification: I certify that, to the best of my knowledge, the information contained in this form is complete and accurate.	
Assessor's Signature	Date Certified by Assessor (MM/DD/YYYY)

PRE INSTRUCTIONS

- Before you get any tax breaks, the taxes must be in your name. File a PTA with your City Assessor to put the taxes if you haven't already.
- The PRE should have the name(s) of all owners who live in the home.
- You must show your ID that matches the address of the property
- If you have a PRE on another property, you have to "rescind" it first!

POVERTY TAX EXEMPTION

Poverty Tax Exemption

- According to State law, if you are a low income homeowner, you can apply to have your taxes lowered with a "Poverty Tax Exemption"
- Every city applies this rule differently, but it can help reduce taxes to as low as \$0 for the year
- *Residents meeting income limit and asset level tests may be eligible for a full or partial exemption of property taxes. The specific annual income limits vary by size of household and are published each year by the State of Michigan.*

To Apply

Request a Poverty Exemption App. from the City Assessor

To fill out, you may need:

- Proof of ownership
- Proof of income (including tax returns if you file)
- Other stuff
 - Proof of expenses
 - ID/Signatures for other adults in the home
 - Report cards for kids
- Apply every year!
- You can file income taxes, but IF you aren't required to file the city can't make you!

LET'S TALK ABOUT APPEALING



Sonja k. Bonnett

Director of Dignity Restoration Housing Program
Community Legal Worker for the Detroit Justice Cent

YOU HAVE FIVE MORE DAYS TO GET HELP WITH APPEALING YOUR PROPERTY TAXES!

Community Legal Workers are here to help you



CONTACT

Community Legal Workers Today!

833-200-0093

or

clw@detroitjustice.org

**February 1-20,
2019:**



REASON FOR PROTEST

"State reason(s) for protest of assessed value and/or the tentative taxable value and/or classification and/or qualified agricultural property exemption"

CONTEXT--CASH VALUE MIGHT BE TOO HIGH

- Maybe your assessment is only based on exterior factors-- could be bad interior damage
- Area Comps may be based on houses on nearby but different streets-- what if your house is the only one on the street, or there is a lot of fire damage next door?
- Have property values went down drastically in the area, but the properties have not been lowered?

“COMPS”

- **“Comps”**: comparable properties —
- You may be able to make the case by looking up similar properties nearby that have sold recently
- If you did challenge the decision in Tax Tribunal, you would likely hire someone to make a case and it would likely involve 3-5 comps.

NEW PURCHASE--CASH VALUE MIGHT BE TOO HIGH

- Did you just purchase the property?
 - If 2x the “assessed value” is way higher than your purchase price, the “true cash value” may differ from the assessor’s estimate.
- Do you have a mortgage? They probably did a home assessment-- does that assessment match up with the “true cash value” the assessor is estimating?

ILLEGAL UNCAPPING

- Have you had your home for many years?
- Did you suddenly see an increase that is higher than the “Inflation Rate Multiplier”
- If there was no transfer of ownership, or no SUBSTANTIAL construction improvements, then this is called an illegal uncapping.

OTHER REASONS FOR APPEAL

Does anyone in the room have viable examples that they were able to appeal the assessments?

OKAY, WHAT'S THE PROCESS

Which forms do I need? When do they need to be in by?
Where do I turn them in?

Reset Form

Petition to Board of Review

L-4035

This form is issued under the authority of P.A. 206 of 1893, as amended. Filing is voluntary, however you may not appeal to the Michigan Tax Tribunal or the State Tax Commission unless you first protest to the Board of Review.

TO BE COMPLETED BY OWNER OR OWNER'S AGENT

Owner's Name (Please Print or Type)	Petitioner's Name (If Other than Owner, Please Print or Type)
Township or City	County

The undersigned protests the assessed value and/or the tentative taxable value and/or the property classification and/or the qualified agricultural property exemption of the following described property:

Property identified (Parcel code required. Property address & legal description optional)

Protested Item ☐ Assessed Value ☐ Tentative Taxable Value ☐ Classification ☐ Qualified Agricultural Property Exemption

1. PROTEST OF ASSESSMENT

(Complete this section for a protest of assessed value and/or tentative taxable value)

Assessed Amount	Owner's Estimate of True Cash Value	Tentative Taxable Value	Year
-----------------	-------------------------------------	-------------------------	------

2. PROTEST OF CLASSIFICATION

(Complete this section for a request to change the classification. The Board of Review must make their decision regarding classification in accordance with Section 211.34c of the Michigan Compiled Laws. The Board of Review shall not be influenced by the effect that a particular classification has on that property's status as a homeowner's principal residence or qualified agricultural property.)

Classification of property on this year's assessment roll

Classification should be (check one of the following):

☐ Agricultural ☐ Industrial ☐ Timber Cutover ☐ Utility (Personal Property Only)
☐ Commercial ☐ Residential ☐ Developmental

3. PROTEST OF EXEMPTION FOR QUALIFIED AGRICULTURAL PROPERTY

(If the assessor has denied or changed the percentage of the exemption from the 18 mills of local school operating tax for qualified agricultural property, the owner may appeal this action to the March Board of Review. The BOARD OF REVIEW HAS NO AUTHORITY TO CONSIDER OR ACT UPON THE EXEMPTION FROM THE 18 SCHOOL OPERATING MILLS FOR HOMEOWNER'S PRINCIPAL RESIDENCE PROPERTIES.)

Percent qualified agricultural exemption granted by assessor (Enter 0 if exemption denied)	Percent qualified agricultural exemption requested by owner (Enter 100 if full exemption requested)
--	---

4. REASON FOR PROTEST

State reason(s) for protest of assessed value and/or the tentative taxable value and/or classification and/or qualified agricultural property exemption

CERTIFICATION

Signature	Date
Address	Phone Number

FOR BOARD OF REVIEW USE ONLY

INSTRUCTIONS: Incorporate a copy of this form and the assigned number in the Board of Review minutes.

Petition Number	Parcel Code
-----------------	-------------

1. ASSESSED VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.

☐ Denied ☐ Assessed Value Changed From _____ to _____

Record of vote - Board or three member committee of board

Chairperson: ☐ Yes ☐ No _____ Initials Member: ☐ Yes ☐ No _____ Initials Member: ☐ Yes ☐ No _____ Initials

Reason for board action

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O. Box 30232, Lansing, MI 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber-Cutover Real and Agricultural Personal Property may be appealed by July 31. The petition must be filed on a Michigan Tax Tribunal form or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib.

2. TENTATIVE TAXABLE VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.

☐ Denied ☐ Tentative Taxable Value Changed From _____ to _____

Record of vote - Board or three member committee of board

Chairperson: ☐ Yes ☐ No _____ Initials Member: ☐ Yes ☐ No _____ Initials Member: ☐ Yes ☐ No _____ Initials

Reason for board action

If you disagree with the decision of the Board of Review regarding tentative taxable value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O. Box 30232, Lansing, MI 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber-Cutover Real and Agricultural Personal Property may be appealed by July 31. The petition must be filed on a Michigan Tax Tribunal form or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib.

3. CLASSIFICATION

Disposition by Board of Review. The Board of Review must state the reason for its action below.

☐ Denied ☐ Classification Changed From _____ to _____

Record of vote - Board or three member committee of board

Chairperson: ☐ Yes ☐ No _____ Initials Member: ☐ Yes ☐ No _____ Initials Member: ☐ Yes ☐ No _____ Initials

Reason for board action

If you disagree with the decision of the Board of Review regarding classification, you may appeal by sending Form 2167 to the State Tax Commission at P.O. Box 30471, Lansing, MI 48909 by June 30.

4. QUALIFIED AGRICULTURAL PROPERTY EXEMPTION

Disposition by Board of Review. The Board of Review must state the reason for its action below.

☐ Exemption Request Denied ☐ Exemption percent modified from _____ % to _____ %

Record of vote - Board or three member committee of board

Chairperson: ☐ Yes ☐ No _____ Initials Member: ☐ Yes ☐ No _____ Initials Member: ☐ Yes ☐ No _____ Initials

Reason for board action

If you disagree with the decision of the Board of Review regarding tentative taxable value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O. Box 30232, Lansing, MI 48909 by July 31. The petition must be filed on a Michigan Tax Tribunal form or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib.

5. ADJOURNMENT

Date of Final adjournment of Board of Review

Board of Review Secretary Signature	Date
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Petition to Board of Review

L-4035

This form is issued under the authority of P.A. 206 of 1893, as amended. Filing is voluntary, however you may not appeal to the Michigan Tax Tribunal or the State Tax Commission unless you first protest to the Board of Review.

TO BE COMPLETED BY OWNER OR OWNER'S AGENT

Owner's Name (Please Print or Type)	Petitioner's Name (If Other than Owner. Please Print or Type)
Township or City	County

The undersigned protests the assessed value and/or the tentative taxable value and/or the property classification and/or the qualified agricultural property exemption of the following described property:

Property Identified (Parcel code required. Property address & legal description optional)

Protested Item ☐ Assessed Value ☐ Tentative Taxable Value ☐ Classification ☐ Qualified Agricultural Property Exemption

1. PROTEST OF ASSESSMENT

(Complete this section for a protest of assessed value and/or tentative taxable value)

Assessed Amount	Owner's Estimate of True Cash Value	Tentative Taxable Value	Year
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2. PROTEST OF CLASSIFICATION

(Complete this section for a request to change the classification. The Board of Review must make their decision regarding classification in accordance with Section 211.34c of the Michigan Compiled Laws. The Board of Review shall not be influenced by the effect that a particular classification has on that property's status as a homeowner's principal residence or qualified agricultural property.)

Classification of property on this year's assessment roll

A graphic featuring a solid pink silhouette of the state of Michigan. The word "DETROIT" is written in a bold, dark blue, sans-serif font across the center of the state. Behind the text, there is a faint, yellow-outlined map of the United States, with the state of Michigan highlighted in a darker yellow.

DETROIT



DETROIT ASSESSMENT APPEAL PROCESS:

All property owners have the right under state law to appeal their proposed assessment.

The Assessors Review appeal process will take place through February 23rd in Room 804 of the Coleman A. Young Municipal Center, 2 Woodward Ave., Detroit, MI.

The March Board of Review, the second step in the review process, begins March 6th and ends March 23rd in Room 1208 of the Coleman A. Young Municipal Center.

Anyone wishing to challenge their assessments can email the Assessor's office at Assessorreview@Detroitmi.gov to initiate the process with the above form attached.

To appeal in person, you can go to:

Young Municipal Center
2 Woodward Avenue
Suite 804
Detroit, MI 48226

HOURS:

February 11th thru 15th , 8:30 AM - 4:30 PM
Saturday, February 16th, 9:00 AM - 4:30 PM
February 18th thru 22nd , 8:30 AM - 4:30 PM
Saturday, February 23rd , 9:00 AM – 4:30
PM

A pink, multi-pointed geometric shape, resembling a stylized star or a cluster of overlapping triangles, is positioned behind the text. It has a central point and several other points extending outwards, creating a complex, angular form.

HAMTRAMCK



HAMTRAMCK ASSESSMENT APPEAL PROCESS:

March Board of Review Appeal Information:

The March Board of Review is by appointment only.

To make an appointment, call (313) 800-5233 extension 319.

The Board of Review dates are:

March 11th: 10:00 AM - 12:00 PM / 2:00 PM - 5:30 PM

March 13th: 1:00 PM - 6:00 PM

March 15th: 2:00 PM - 7:00 PM

Appeals cannot be submitted by mail unless you live out of state.

If you have more questions, call the City of Hamtramck Assessor's Office 313-800-5233 extension 294

A pink pentagon graphic, tilted slightly to the right, serving as a background for the text.

HIGHLAND PARK

HIGHLAND PARK ASSESSMENT APPEAL PROCESS:

THE BOARD OF REVIEW DATES ARE:

March 11th: 10:00 AM - 4:00 PM

March 12th: 10:00 AM - 4:00 PM

March 13th: 3:00 PM - 9:00 PM

Set up your appointment in advance OR walk-ins welcomed (you may have to wait if you haven't made an appointment).

If you cannot come in person, the appeal form can be submitted by mail.

If you have more questions call the Highland Park Treasurer (313) 252-0050 ext. 229

IF YOU'RE DISSATISFIED WITH THE THE BOARD OF REVIEW RESULTS?



It is your right to appeal the Board of Review Decision, you can submit a petition to the MI Tax Tribunal. The filing fee is around \$250-\$600 depending on the value & number of parcels.

TAX TRIBUNAL

While this seems complicated, it is generally a hearing in front of one magistrate. You can represent yourself, or hire an agent or attorney.

Because of the protections of proposal A, the changes you make can be for a lifetime, if you don't sell or make major changes to your home, so they may be worth it.

BACK TAXES

What if the property is already behind??

BACK TAXES

- If you don't pay property taxes to the city by *February* of the next year, the city sends them to Wayne County Treasurer for collections
- Wayne County adds interest and fees, making it even harder to catch up
- After 3 years, the home can be foreclosed
- Seek help! There are reduced-interest payment plans, programs to pay taxes and reduce taxes.
- If you don't stop the foreclosure you lose all equity and your house will likely be sold in online auction

HELP with BACK TAXES

Visit United Community Housing Coalition to get help with back taxes, deed issues, Poverty Exemptions, etc.

No appointments necessary:

2727 2nd Ave. Suite 313

Detroit, MI 48201

Mondays, Wednesdays, and Fridays 9am - Noon

We help thousands of owners STOP foreclosure and we can also help if you live in a home with back taxes that you don't own.

For assistance with your appeal, visit any of these partner organizations.



**HPTAP – HOMEOWNERS PROPERTY
TAX ASSISTANCE PROGRAM**

PRESENTATION CREATED BY:

ALISSA SHELTON, BANK SUEY

GRAPHICS BY STATE FACTS

RESEARCH BY:

ALISSA SHELTON, BANK SUEY

MICHELE OBERHOLTZER, UCHC

STATE FACTS TEAM

**BANK
SUEY**

