

Board of Review

The Board of Review consists of three members of the community appointed by the Mayor and City Council for staggered three year terms. Property owners who are dissatisfied with their property assessments have the right to appear before this Board with their protests.

The Board of Review meets annually in March to review property assessment rolls for completeness, accuracy and uniformity, and to check for errors and injustices. Any property owner who feels there may be an error in assessment or who has questions or comments should attend one of the sessions. Property owners are encouraged to make an appointment to appear before the Board by calling 586-727-7571 or by coming in person to the City Offices. Hearing dates and times are included on the Change of Assessment Notices that are mailed in February and are also published in the local paper in February, as required by state law.

To protect a taxpayer's right for further appeal to the Michigan Tax Tribunal, state law requires a taxpayer, or his or her agent, to file timely a protest to the March Board of Review. Non-resident taxpayers may protest to the March Board of Review by letter, a resident taxpayer, or his or her agent, must appear in person.

At the hearing, you will be expected to present information as to why the assessment is incorrect. Appointments are scheduled at ten minute intervals so any information presented must be concise and factual. Decisions are not usually made at the meeting since the Board may request further information from the Assessor or taxpayer to use in making its decision.

A written notice of the Board's decision will be mailed to each taxpayer who protested to the Board. This notice also contains information on further appealing to the Michigan Tax Tribunal if the taxpayer is dissatisfied with the decision of the Board. You must protest to the March Board of Review in order to appeal their decision to the Michigan Tax Tribunal.

The Board of Review also meets in July and December for the purpose of correcting errors and mistakes.

WHAT TO LOOK FOR WHEN PREPARING FOR THE BOARD OF REVIEW

1. Is the field sheet accurate? If not, what is incorrect? It may be necessary for the Assessor to do an on-site inspection to verify the facts presented by the taxpayer.
2. Do you have any comparables (properties like your own) that might indicate a different value? What are the differences between the comparables and your property? Make sure you are comparing assessed or state equalized values. Taxable values will differentiate depending on when the property was purchased.

3. **Have you had an outside appraisal done recently? You may want to have copies available for the Board to review.**
4. **Are there any structural defects which would cause a temporary reduction in the value? Are they deferred maintenance? Approximately how long and how much would it take to fix them?**
5. **Are there any nuisance factors which could affect the value of the property? What are they?**
6. **Is the location a unique factor for the property? In what way?**

When looking up any information at the Assessor's office, make sure you are prepared. You will need addresses or names of any properties you may wish to look up. Be familiar with your area for any unique problems. Know your neighbors – is their property "exactly" like yours?

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