

# CITIZEN FACT SHEET ON ASSESSING

The fact sheet below has been prepared for possible appellants. It may be distributed with assessment change notice in February, or it may be made available in the assessor's office during the year and at hearing time for appellants waiting to appear before the board of review.

## **YOU MAY RECEIVE A REDUCTION IN YOUR ASSESSMENT IF:**

1. Your house, purchased recently through a realtor on the open market (not a forced--sale or one involving relatives) cost significantly less than your assessed market value.
2. A house in your neighborhood similar to yours in size, style and age, recently sold on the open market for significantly less than your assessed value.
3. A house in your neighborhood clearly more valuable than yours is assessed the same. Check carefully with the assessor to be sure it does not have a defect you are unaware of.
4. A house in your neighborhood similar to yours in size, style and age, is assessed significantly less than your assessed value.
5. You can show documents from a certified appraiser stating that a recent appraisal values your house lower than the township appraisal.
6. Your house is currently on the market with a realtor at a price lower than the assessment, or has consistently received written offers below the assessment.
7. The assessment, according to the appraisal record card, credits you with items not in your house (e.g. an extra fireplace or bath, ceramic tile in bath, brick facing, finished basement. air conditioning, etc.).
8. Your house is significantly larger or of higher quality than the other houses in the neighborhood so that you are "overbuilt" for the area.
9. Your house suffered severe structural damage (settlement causing severe cracking, water damage so extensive as to undermine the foundation, fire damage) so that you can request an inspection for reduction in relation to the damage.
10. You are located adjacent to a highway or very busy street and you feel this reduces the salability of your property.
11. NOTE: Check with the assessor first to see if your assessment is already reduced for that reason and whether house sales along your street indicate that this is a problem.
12. You are located adjacent to a place of business or near a source of noxious odor or loud noise which you feel reduces the salability of your property.
13. NOTE: Check with your assessor first to see if your assessment is already reduced for that reason. Since some types of adjacent business may actually increase the value of your property for commercial use, your assessment could go up.
14. The assessing office has made a computation error.

**YOU CANNOT EXPECT TO RECEIVE LOWER ASSESSMENT FROM THE BOARD OF REVIEW BECAUSE:**

1. Your assessment does not equal 50% of your recent purchase price. Assessments are derived from a mass appraisal sales study using the State Tax Commission mandated time frame. In recent years, the time frame has been a single year study using sales that occurred between October 1 of the previous year thru September 30 prior to tax day (December 31). Your current assessment should reflect the approximate value of property during that time frame.
2. Your house badly needs paint, the carpet is threadbare, there may be a leak in the basement, two storm windows are broken etc. Property owners are expected to maintain their houses in reasonable condition and are not assessed lower because they fail to take care of normal repairs and maintenance. (If you believe some work done on your home will be incorrectly considered as increasing its cash value, you may file Form L-4293: "Request for Non-Consideration of Normal Repair & Maintenance," with the assessor in the tax year. The local assessor's office has these forms.)
3. Your property taxes are up, but your income is fixed. Michigan, however, provides tax relief through the Homestead Property Tax Credit (PA 20, 1973), which is always claimed through the Michigan *state income tax form*.
4. Neighboring renters have too many cars in the drive, too many people living in the house, dogs loose, and noisy parties which lower the value of your property. The board of review cannot deal with these problems. Report excess cars to the township building department; stray dogs to the county animal control and noisy parties to the police. Report all to your neighborhood association, if one is organized.
5. Your neighbor's house of the same size, style and age as yours, is completely carpeted and elaborately landscaped. You have neither carpeting nor landscaping and are assessed the same as your neighbor. Neither carpeting nor landscaping is considered to be a permanent feature of the property and neither is specifically assessed by the assessor. Landscaping as a general feature of a neighborhood is considered when rating the total neighborhood area.
6. You receive an unusually large increase in your assessment larger than many of your neighbors. An extraordinarily large increase in assessment may be because you have been under assessed for some years. If so, you are just lucky as you won't have to pay "back taxes" on a too-low an assessment.

## **HARDSHIP**

Michigan law permits waiving all or part of the property tax for hardship cases. See the-assessor for a form. The hardship waiver must be filed and approved by our focal board of review at its March meetings each year.

## **IF YOU WANT TO APPEAL YOUR ASSESSMENT**

The board of review holds hearings during March each year to hear complaints of citizens who appear before it about their assessments. The board may lower, raise, or maintain the present assessment. A hearing normally takes under 10 minutes, though the waiting period depends on the number of appellants who appear. You will be notified in writing of the board's decision by the first Monday in June.

## **APPEALS TO MICHIGAN TAX TRIBUNAL**

If you are dissatisfied with the board of review decision, you may appeal to the Michigan Tax Tribunal. You must have made an appeal on that property to your local board of review. While the case is pending, you may appear each March at your local board of review and amend your appeal to include the current year. Your written appeal must be made before June 30. The address is: Tax Tribunal, P.O. Box 30232, Lansing, Michigan 48909; telephone (517) 373-0500. When notified of a hearing date, you may appear on your own behalf or have an agent represent you.