



Property Appeals Process

State Mandated Evaluations and Rules

February 16th Novi City Hall 7pm -9pm
 February 24th Oakland Community College, Royal Oak 7pm -9pm
 March 2nd OC Board of Commissioners Conference Room 7pm -9pm

CITIES: Assessing Offices Contact Information

Community	Assessor	Assessor Mailing Address		e-mail/Website	Phone
02	AUBURN HILLS	VICTOR BENNETT	1827 N SQUIRREL RD	LAUBURN HILLS 48326-2753	www.auburnhills.org (248) 370-9436
04	BERKLEY	OC EQUALIZATION	250 ELIZABETH LK RD STE 1000W	PONTIAC 48341	equal@oakgov.com (248) 858-0776
08	BIRMINGHAM	OC EQUALIZATION	250 ELIZABETH LK RD STE 1000W	PONTIAC 48341	equal@oakgov.com (248) 858-0776
12	BLOOMFIELD HILLS	OC EQUALIZATION	250 ELIZABETH LK RD STE 1000W	PONTIAC 48341	equal@oakgov.com (248) 858-0776
14	CLARKSTON	OC EQUALIZATION	250 ELIZABETH LK RD STE 1000W	PONTIAC 48341	equal@oakgov.com (248) 858-0776
16	CLAWSON	OC EQUALIZATION	250 ELIZABETH LK RD STE 1000W	PONTIAC 48341	equal@oakgov.com (248) 858-0776
20	FARMINGTON	OC EQUALIZATION	250 ELIZABETH LK RD STE 1000W	PONTIAC 48341	equal@oakgov.com (248) 858-0776
22	FARMINGTON HILLS	MATT DINGMAN	31555 W ELEVEN MILE RD	FARMINGTON HILLS 48336-1165	www.fhgov.com (248) 871-2470
23	FENTON	TONYA MOLLOSEAU	301 S LEROY ST	FENTON 48430	www.cityoffenton.org (248)
24	FERNDALE	OC EQUALIZATION	250 ELIZABETH LK RD STE 1000W	PONTIAC 48341	equal@oakgov.com (248) 858-0776
28	HAZEL PARK	OC EQUALIZATION	250 ELIZABETH LK RD STE 1000W	PONTIAC 48341	equal@oakgov.com (248) 858-0776
32	HUNTINGTON WOODS	OC EQUALIZATION	250 ELIZABETH LK RD STE 1000W	PONTIAC 48341	equal@oakgov.com (248) 858-0776
36	KEEGO HARBOR	OC EQUALIZATION	250 ELIZABETH LK RD STE 1000W	PONTIAC 48341	equal@oakgov.com (248) 858-0776
38	LAKE ANGELUS	LINDA BURTON	45 GALLOGLY RD	LAKE ANGELUS 48326	www.lakeangelus.org (248) 333-3573
40	LATHRUP VILLAGE	OC EQUALIZATION	250 ELIZABETH LK RD STE 1000W	PONTIAC 48341	equal@oakgov.com (248) 858-0776
44	MADISON HEIGHTS	OC EQUALIZATION	250 ELIZABETH LK RD STE 1000W	PONTIAC 48341	equal@oakgov.com (248) 858-0776
48	NORTHVILLE	KAROLYNN PARGO	215 W MAIN ST	NORTHVILLE 48167	www.ci.northville.mi.us (248) 449-9901
50	NOVI CITY	GLENN LEMMON	45175 W TEN MILE RD	NOVI 48375-3024	www.cityofnovi.org (248) 347-0485
52	OAK PARK	DEAN BUSH	13600 OAK PARK BLVD	OAK PARK 48237-2029	www.ci.oak-park.mi.us (248) 691-7550
56	ORCHARD LAKE	OC EQUALIZATION	250 ELIZABETH LK RD STE 1000W	PONTIAC 48341	equal@oakgov.com (248) 858-0776
60	PLEASANT RIDGE	OC EQUALIZATION	250 ELIZABETH LK RD STE 1000W	PONTIAC 48341	equal@oakgov.com (248) 858-0776
64	PONTIAC	OC EQUALIZATION	250 ELIZABETH LK RD STE 1000W	PONTIAC 48341	equal@oakgov.com (248) 858-0776
68	ROCHESTER	OC EQUALIZATION	250 ELIZABETH LK RD STE 1000W	PONTIAC 48341	equal@oakgov.com (248) 858-0776
70	ROCHESTER HILLS	KURT DAWSON	1000 ROCHESTER HILLS DRIVE	ROCHESTER HILLS 48309-3033	www.rochesterhills.org (248) 656-4605
72	ROYAL OAK CITY	JIM GEIERMANN	211 WILLIAMS ST	ROYAL OAK 48068-0064	www.ci.royal-oak.mi.us (248) 246-3110
76	SOUTHFIELD CITY	DAVID TIJERINA	26000 EVERGREEN RD PO BOX 2055	SOUTHFIELD 48037	www.cityofsouthfield.com (248) 796-5230
80	SOUTH LYON	OC EQUALIZATION	250 ELIZABETH LK RD STE 1000W	PONTIAC 48341	equal@oakgov.com (248) 858-0776
84	SYLVAN LAKE	OC EQUALIZATION	250 ELIZABETH LK RD STE 1000W	PONTIAC 48341	equal@oakgov.com (248) 858-0776
88	TROY	NINO LICARI	500 W BIG BEAVER RD	TROY 48084-5285	www.troymi.gov (248) 524-3311
92	WALLED LAKE	OC EQUALIZATION	250 ELIZABETH LK RD STE 1000W	PONTIAC 48341	equal@oakgov.com (248) 858-0776
96	WIXOM	OC EQUALIZATION	250 ELIZABETH LK RD STE 1000W	PONTIAC 48341	equal@oakgov.com (248) 858-0776

“Property Appeal Process” is an extension of the November 8th, 2010 Oakland County Budget Symposium II

TOWNSHIPS: Assessing Offices Contact Information

	Community	Assessor	Assessor Mailing Address			e-mail/Website	Phone
A	ADDISON TOWNSHIP	DAVID ROENICKE	1440 ROCHESTER RD	LEONARD	48367	www.twp.addison.mi.us	(248) 628-5409
AL	VILLAGE OF LEONARD	DAVID ROENICKE	23 EAST ELMWOOD ST PO BOX 789	LEONARD	48367-0789	none available	(248) 628-5409
C	BLOOMFIELD TOWNSHIP	WILLIAM GRIFFIN	4200 TELEGRAPH RD PO BOX 489	BLOOMFIELD HILLS	48303-0489	www.bloomfieldtwp.org	(248) 433-7710
D	BRANDON TOWNSHIP	KIM FEIGLEY	395 MILL ST PO BOX 929	ORTONVILLE	48462	www.brandontownship.us	(248) 627-4918
DO	VILLAGE OF ORTONVILLE	KIM FEIGLEY	476 MILL ST PO BOX 928	ORTONVILLE	48462-0928	www.ortonvillevillage.com	(248) 627-4918
E	COMMERCE TOWNSHIP	OC EQUALIZATION	250 ELIZABETH LK RD STE 1000W	PONTIAC	48341	equal@oakgov.com	(248) 858-0776
EW	VILLAGE OF WOLVERINE LK	OC EQUALIZATION	250 ELIZABETH LK RD STE 1000W	PONTIAC	48341	equal@oakgov.com	(248) 858-0776
G	GROVELAND TOWNSHIP	OC EQUALIZATION	250 ELIZABETH LK RD STE 1000W	PONTIAC	48341	equal@oakgov.com	(248) 858-0776
H	HIGHLAND TOWNSHIP	OC EQUALIZATION	250 ELIZABETH LK RD STE 1000W	PONTIAC	48341	equal@oakgov.com	(248) 858-0776
I	HOLLY TOWNSHIP	OC EQUALIZATION	250 ELIZABETH LK RD STE 1000W	PONTIAC	48341	equal@oakgov.com	(248) 858-0776
IH	VILLAGE OF HOLLY	OC EQUALIZATION	250 ELIZABETH LK RD STE 1000W	PONTIAC	48341	equal@oakgov.com	(248) 858-0776
J	INDEPENDENCE TOWNSHIP	BEVERLY SHAVER	6483 WALDON CENTER DR	CLARKSTON	48346	www.twp.independence.mi.us	(248) 625-8114
K	LYON TOWNSHIP	OC EQUALIZATION	250 ELIZABETH LK RD STE 1000W	PONTIAC	48341	equal@oakgov.com	(248) 858-0776
L	MILFORD TOWNSHIP	OC EQUALIZATION	250 ELIZABETH LK RD STE 1000W	PONTIAC	48341	equal@oakgov.com	(248) 858-0776
LM	VILLAGE OF MILFORD	OC EQUALIZATION	250 ELIZABETH LK RD STE 1000W	PONTIAC	48341	equal@oakgov.com	(248) 858-0776
M	NOVI TOWNSHIP	OC EQUALIZATION	250 ELIZABETH LK RD STE 1000W	PONTIAC	48341	equal@oakgov.com	(248) 858-0776
N	OAKLAND TOWNSHIP	OC EQUALIZATION	250 ELIZABETH LK RD STE 1000W	PONTIAC	48341	equal@oakgov.com	(248) 858-0776
O	ORION TOWNSHIP	OC EQUALIZATION	250 ELIZABETH LK RD STE 1000W	PONTIAC	48341	equal@oakgov.com	(248) 858-0776
OL	VILLAGE OF LAKE ORION	OC EQUALIZATION	250 ELIZABETH LK RD STE 1000W	PONTIAC	48341	equal@oakgov.com	(248) 858-0776
P	OXFORD TOWNSHIP	OC EQUALIZATION	250 ELIZABETH LK RD STE 1000W	PONTIAC	48341	equal@oakgov.com	(248) 858-0776
PO	VILLAGE OF OXFORD	OC EQUALIZATION	250 ELIZABETH LK RD STE 1000W	PONTIAC	48341	equal@oakgov.com	(248) 858-0776
R	ROSE TOWNSHIP	AMANDA CARRIGAN	9080 MASON ST	HOLLY	48442	www.roseship.com	(248) 634-8701
S	ROYAL OAK TOWNSHIP	OC EQUALIZATION	250 ELIZABETH LK RD STE 1000W	PONTIAC	48341	equal@oakgov.com	(248) 858-0776
T	SOUTHFIELD TOWNSHIP	OC EQUALIZATION	250 ELIZABETH LK RD STE 1000W	PONTIAC	48341	equal@oakgov.com	(248) 858-0776
TB	VILLAGE OF BINGHAM FARMS	OC EQUALIZATION	250 ELIZABETH LK RD STE 1000W	PONTIAC	48341	equal@oakgov.com	(248) 858-0776
TF	VILLAGE OF FRANKLIN	OC EQUALIZATION	250 ELIZABETH LK RD STE 1000W	PONTIAC	48341	equal@oakgov.com	(248) 858-0776
TH	VILLAGE OF BEVERLY HILLS	OC EQUALIZATION	250 ELIZABETH LK RD STE 1000W	PONTIAC	48341	equal@oakgov.com	(248) 858-0776
U	SPRINGFIELD TOWNSHIP	VICKI SIEVERS	12000 DAVISBURG RD	DAVISBURG	48350	www.springfield-twp.us	(248) 846-6530
W	WATERFORD TOWNSHIP	DON WOOD	5200 CIVIC CENTER DR	WATERFORD	48329-3773	www.twp.waterford.mi.us	(248) 674-6270
X	WEST BLOOMFIELD TOWNSHIP	LISA HOBART	4550 WALNUT LK RD PO BOX 250130	WEST BLOOMFIELD	48325-0130	www.wbtwp.com	(248) 451-4850
Y	WHITE LAKE TOWNSHIP	JEANINE SMITH	7525 HIGHLAND ROAD	WHITE LAKE	48383-2900	www.whitelaketwp.com	(248) 698-3300

Proposal A

On March 15, 1994, Michigan voters approved the constitutional amendment known as Proposal "A". Prior to Proposal "A" property tax calculations were based on State Equalized Value (SEV). Proposal "A" established "Taxable Value" (TV) as the basis for the calculation of property taxes. Increases in Taxable Value (TV) are limited to the percent of change in the rate of inflation or 5%, whichever is less, as long as there were no losses or additions to the property. The limit on TV does not apply to a property in the year following a transfer of ownership (sale).

Property Appeals Process

What Can I Do If I Disagree With My Assessment?

- 1) Contact your Assessor. Discuss this the assessor about the property's valuation.
- 2) Make an appointment for the March Board of Review.
- 3) If you are dis-satisfied of the March Board of Reviews decision, your March Board appeal reserves you the right to appeal to the Michigan Tax Tribunal.

March Board of Review

What is the March Board of Review?

The Board of Review reviews the assessment roll received from the Assessor to check to see it is complete, accurate, uniform and valid. They conduct public hearings in March to hear appeals from property owners.

Should I Appeal to the Board of Review?

Each year, prior to the March meetings of the local board of review, assessment change notices are mailed. These informational notices include State Equalized Value, Taxable Value, the percent of exemption as a Principal Residence or Qualified Agricultural Property, and whether or not an Ownership Transfer has occurred. If you believe the Assessed Value is more than half the value of your property, you may appeal the Assessed and/or Taxable Values at the March Board of Review. You can obtain information about the specific meeting dates and schedule an appearance with the Board of Review by contacting your local assessing office. The Board has no control over millage rates or property taxes. Other reasons to appeal to the Board of Review would include:

CLASSIFICATION: Indicates the use of your property. There are six classifications, Agricultural, Commercial, Developmental, Industrial, Residential and Timber Cutover.

STATUS: Certain properties are tax-exempt.

EQUITY: All properties within the jurisdiction are to be assessed at the same ratio; 50% of True Cash Value.

HARDSHIP: Poverty stricken property owners can request tax relief from the Board of Review through a hardship. Household financial documentation will be necessary.

Am I Required to Attend the March Board for a Commercial/Industrial Real Property?

No. As of the year 2007 Commercial and Industrial Real properties no longer have to petition to the March Board of Review. These appeals can be made directly to the Michigan Tax Tribunal on or before May 31st.

Am I Required to Attend the March Board for Personal Property?

No. Personal Property can be appealed directly to the Michigan Tax Tribunal provided a Personal Property Statement has been filed before the commencement of the March Board of Review. If the statement has not been filed an appearance at the March Board is required. Michigan law indicates that Personal Property Statements are due February 20th. The appeals to the Michigan Tax Tribunal must be made by May 31st.

Who can schedule/attend a MBOR Appointment?

Any individual may file an appeal regarding the assessment of any property within the board's jurisdiction. By law, non-resident property owners can appeal by letter. Some local Cities/Villages/Townships will allow letter appeals by residents as well. Most commonly the property owners appeal in person. You will need to schedule an appointment if you or your agent is to appeal in person. The Board of Review meetings are open to the public in compliance with the Open Meetings Act.

March Board of Review

How to Prepare for the Board of Review?

The taxpayer must provide evidence showing the assessment placed upon the property is incorrect. The Board of Review needs good reason to alter an assessment. It is imperative to be able to answer the questions, "What do you think the property is worth?" and "What are you basing your opinion on?"

All assessments are to be based on the sales of similar properties. You may hire a professional appraiser, or you can look at sales in your neighborhood and compare them to your home. Per state law, the sale price of a property cannot be the sole determining factor of the assessment of that property. Neither the Assessor nor the Board of Review can raise or lower a property assessment based solely on its sale price. Mortgage appraisals also may not show True Cash Value.

When do I Receive Notification on the Outcome of the Boards Decision?

Every person who protests before the Board shall be notified in writing no later than the first Monday in June of the board's action on the protest. The decision of the Boards is binding for the current assessment year only. This notice must include information concerning the right to appeal to the Michigan Tax Tribunal, the time limits for appealing, and the tribunal's address.

Can I Appeal the March Board of Reviews Decision?

Yes. Assessments reviewed by the Board of Review can be appealed to the Michigan Tax Tribunal. The appeal deadline for Residential and Agricultural properties is July 31st of that year.

Hardships

What is a Hardship

Section 211.7u(1) of the Michigan General Property Tax Act defines the poverty or Hardship Exemption as a method to provide relief for those who, in the judgment of the Board of Review, are unable to fully contribute to the annual property tax burden of their principal residence due to their financial status.

How do I Apply for a Hardship?

The hardship waiver must be filed and approved by your local Board of Review on a yearly basis. Contact your local assessing office for an application.

Additional Questions and Answers pertaining to Personal Property, Michigan Tax Tribunals, and the State Tax Commission can be found at:

http://www.oakgov.com/equal/how_do_i/index.html

Definitions



Assessed Value (AV) - Generally the same as state equalized value unless an equalization factor other than 50% has been applied by the county in which the property is located or the State. Your property's assessment change notice will indicate your property's state equalized and assessed values and the amounts those values have increased over the previous tax year's state equalized and assessed values.

Entire Tribunal - The formal division of the Tribunal. Hearings are held in Lansing before a Tribunal Member.

Principal Residence Exemptions (PRE)- Given to the property that is the primary residence of the property owner.

Small Claims - The informal division of the Tribunal. Hearings are held telephonically or in-person in the county where the property is located or an adjoining county but within 100 miles of the property.

Special Assessment Appeal - A property tax appeal of a special assessment.

State Equalized Value (SEV)- One half (1/2) of your property's true cash value.

State Equalized Value in Contention - The difference between what the petitioner and the respondent believe to be the property's state equalized value for each tax year at issue.

Taxable Value (TV)- Is not the same as the property's true cash value. It is the value used to calculate your property taxes. A property's taxable value can only increase annually by the rate of inflation or 5%, whichever is less, unless there is an addition to the property (i.e., physical improvement or omitted property) or the property's ownership transferred during a previous tax year. See MCL 211.34d. Your property's assessment change notice will indicate your property's taxable value and the amount the taxable value has increased over the previous tax year's taxable value. A property's taxable value can also decrease if there is a physical loss to the property. See MCL 211.34d.

Taxable Value Contention - The value that the party believes it should have been for the year(s) at issue.

Taxable Value in Contention - The difference between what the petitioner and the respondent believe to be the property's taxable value for each tax year at issue.

True Cash Value - The fair market value or the usual selling price of property. For a more detailed definition see MCL 211.27.

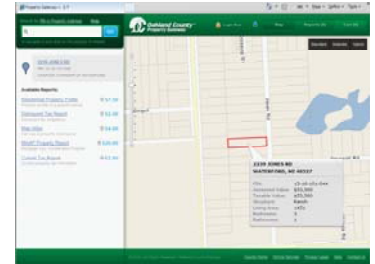
Uncapping of the Taxable Value - When the property's ownership transferred during a previous tax year, the property's taxable value is uncapped and becomes the same as the property's state equalized value. A property's taxable value can also decrease if there is a physical loss to the property. See MCL 211.34d.

...More Property Assessment Terminology:

<http://www.michigan.gov/taxtrib/0,1607,7-187--126336--,00.html>



The Oakland County Property Gateway provides access to fee based tax parcel reports and maps. Reports and maps can be purchased via a credit card transaction; recurring users request a business account.



<http://www.oakgov.com/propertygateway/>



L. Brooks Patterson
Oakland County Executive

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"A Board of Review is not the assessor and the assessor is not the Board of Review. Every citizen who appears before the Board of Review is in fact challenging a decision of the assessor and it is the Board of Review's responsibility to make an independent judgment based on the facts and on law."
-Board of Review prepared by the Michigan State Tax Commission.

http://www.michigan.gov/documents/treasury/BOR-Booklet-QandA_219368_7.pdf