

2017 ASSESSMENT NOTICES AND BOARD OF REVIEW APPEAL PROCESS

Each year by the end of February, residents receive their "Notice of Assessment, Taxable Value and Property Classification" in accordance with State Law. Further information on how to read your notice can be found at [UNDERSTANDING YOUR ASSESSMENT NOTICE](#).

The Board of Review is made up of four Township taxpayers (3 regular members and 1 alternate) appointed by the Van Buren Township Board. They are required to be residents of Van Buren Township. They have the ability to increase or decrease an improper assessment. **RESIDENTS CANNOT APPEAL THEIR PROPERTY TAXES TO THE BOARD OF REVIEW AS THEY HAVE NO JURISDICTION OVER PROPERTY TAXES. THOSE MATTERS ARE ADDRESSED THROUGH YOUR STATE LEGISLATURE AND THROUGH MILLAGES THAT ARE PASSED BY THE VOTERS.**

It is the duty of the Assessor to monitor and analyze the sales that take place in the township so that your assessment represents the market activity in your specific neighborhood area.

The Board meets three times a year. They meet in March for valuation, classification and hardship appeals, and again in July and December for only hardship and clerical errors. All decisions made by the Board of Review are binding for the current assessment year only and all Board of Review decisions can be appealed to the Michigan Tax Tribunal.

For 2017, the March Board of Review dates and times are as follows:

Monday, March 13
9:00 a.m. to 12:00 noon and 1:00 p.m. to 4:00 p.m.
Wednesday, March 15
1:00 p.m. to 4:00 p.m. and 6:00 p.m. to 9:00 p.m.
Thursday, March 16
5:00 p.m. to 8:00 p.m.

Once the assessment notices have been mailed, residents and non-residents wishing to appeal in person may call for an appointment. No appointments can be made until after the notices have been mailed. The deadline for making an appointment is Tuesday, March 14, 2017. Appointments are in 10 minutes intervals. Residents may appeal by letter as well. Letters and all supporting documentation must be received on or before March 15, 2017.

Residents who appeal their values will need to provide **market evidence** and **documentation** if they believe that the assessment is excessive or incorrect. The Board of Review needs good reasons to alter or adjust an assessment. It is important to be able to answer the questions "What do you think your property is worth?" and "What are you basing that opinion on?" If you are appealing residential rental properties you will be asked to provide your current rental/lease documentation.

The time frame for 2017 assessments is taken from home sales that occurred between October 1, 2014 through September 30, 2016. The Assessing Office will have sales information available in the office for review.

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 may raise or lower a property's assessment based solely on its sales price.

The following are examples that may qualify for a Board of Review reduction:

- If properties in your specific neighborhood (similar in size, style and age) recently sold on the **open market** for significantly less than double your assessed value.
- You have a recent appraisal from a licensed appraiser showing that the value of your property is significantly lower. Mortgage appraisals are usually not acceptable.
- Your property was recently purchased on the open market (**not a "forced or distressed" sale**) and the purchase price was significantly lower than your assessed market value.
- Your property has been on the market with a realtor at a price lower than double the SEV. You must present a copy of the listing agreement.
- Severe structural damage, fire damage, or incorrect property data, etc. An inspection of the property from the Assessor's office would be needed to see if a reduction in your assessment is in relation to the damage or error.
- Residents may also appeal to the Board of Review if they are facing a financial hardship. This process includes completing an application meeting the adopted guidelines along with submitting copies of your current Federal and State Income Tax Returns. Please contact the Assessing Office at **734-699-8946** for the application. The State of Michigan also provides Property Tax relief through P.A. of 20 of 1973, which may be a refund up to \$1,200. More information regarding the Michigan Homestead Property Tax Credit Claim (Form MI-1040CR) can be found at www.michigan.gov/treasury.

The following are examples that would not warrant a reduction from the Board of Review:

- Your property needs paint, carpet, new roof, windows, etc. These items fall under general maintenance. Living on a dirt road is taken into consideration when comparing neighborhood sales.
- Abandoned vehicles in the street, junk or numerous cars stored in neighbors yard, barking dogs, etc. These sort of issues need to be reported to the ordinance office either by calling (734)699-8900 (ext. 9220) or by visiting the Township website at www.vanburen-mi.org.

IF YOU ARE NOT SATISFIED WITH THE DECISION MADE BY THE MARCH BOARD OF REVIEW, YOU MAY FURTHER YOUR APPEAL TO THE MICHIGAN TAX TRIBUNAL (MTT) BY WRITING TO:

MICHIGAN TAX TRIBUNAL
P.O. BOX 30232
LANSING, MI 48909

THE FINAL DATE FOR FILING SUCH AN APPEAL (RESIDENTIAL, TIMBER-CUTOVER OR AGRICULTURAL CLASS) IS JULY 31ST OF THE CURRENT YEAR.

Industrial, Commercial or Development Class properties may file **directly** with the Michigan Tax Tribunal by May 31st .

Classification appeals are required to protest to the March Board of Review and the appeal process is through the State Tax Commission by June 30.