

Message from the Township Assessor Jaime Hutson

The Assessor's Office is responsible for identifying and valuing all taxable property. Each year, we produce the assessment rolls and the property tax rolls in accordance with Michigan's General Property Tax Law.

According to state law, all cities, villages, and townships must employ a state-certified assessor to discover, list and evaluate all properties within its jurisdiction. Using mathematical equations (created and regulated by the state), the assessor then determines a professional estimate of the fair market or "true cash" value for all real and personal property located within the Township boundaries. True cash value means "the usual selling price that could be obtained for the property at a private, non-forced sale." The actual purchase price paid for a property is not its sole indicator of value, according to state law.

The assessor does not create value. Value is determined by the economic forces in the market. The assessor studies the sales transactions of the real estate market and appraises all property on the basis of: 1) market trends, 2) Tax Commission guidelines, and 3) state law.

Every year the Assessor's office estimates the value of each parcel of property as of "Tax Day" (set by state law as December 31), and sends a "Notice of Assessment, Taxable Valuation, and Property Classification" to all property owners in early March. The notice lists three values for each property: Assessed Value, State Equalized Value and Taxable Value. Assessed and State Equalized values are usually the same and represent 50% of True Cash Value.

These values are determined by market conditions and may increase or decrease accordingly. Taxable Value may be quite different from the first two values and is affected by Proposal A. It is the Taxable Value, however, that determines the property tax when multiplied by the applicable millage rate.

In 1994, Michigan voters passed Proposal A, which places a limit or "cap" on the Taxable Value. Under Proposal A, if there is no sale or transfer of ownership, or no improvements made to the property, its Taxable Value cannot increase more than the consumer price index or 5%, whichever is less. If there is a transfer of ownership, then the cap is removed, and the Taxable Value can increase to the State Equalized Value the year following the transfer. Improvements to a property such as an addition or new garage can also be added to a parcel's Taxable Value.

Every property owner has the right to appeal the value on the assessment notice to the Board of Review, which meets the second week of March each year. The exact times and dates are listed on the assessment notice.

Property owners can schedule an appointment to meet with the board or send a written appeal. Written requests must be received by the first day of the Board of Review. Citizens appearing before the Board of Review are advised to bring information that substantiates their claim of over-assessment, such as photographs, appraisals, and listings of comparable sold property. All persons who appeal are notified in writing of the decision of the Board of Review. Any decision of the Board of Review may be appealed to the Michigan Tax Tribunal. If you have any questions regarding your assessment, please contact me.