

MARCH BOARD OF REVIEW:

Property assessments can be appealed at the March Board of Review each year generally beginning the second Monday in March. An assessment change notice is mailed to all property owners a minimum of 14 days prior to the appeal meetings. Also, a notice is published for 3 consecutive weeks in the local newspaper with the dates and times that the Board of Review will be in session. Please call our office if you don't receive your notice by the first week in March.

If you are unable to appear in person, a written protest can be submitted, and must be received before the Board adjourns. Also, you may have a representative appear in your place, however they will need written authorization from you.

If you disagree with the decision of the Board of Review, further appeal may be made to the **Michigan Tax Tribunal...**

-**by May 31** for Commercial, Industrial, Developmental and Utility property.

-**by July 31** for Agricultural, Residential and Timber Cut Over property.

-**by July 31** for Poverty Applicants.

Property Classification appeals only may be appealed directly to the **State Tax Commission**, Classification Appeals, PO Box 30471, Lansing, MI 48909 on or before **June 30**.

In order to protect your right for further appeal, Michigan Statute requires that owners of residential and agricultural property must first petition to the local Board of Review before appealing their property assessment to the Michigan Tax Tribunal. Commercial and Industrial properties however, are not required to petition before the local Board of Review and may appeal directly to the Michigan Tax Tribunal. Information and forms can be found on their website.

Michigan Tax Tribunal: <http://www.michigan.gov/taxtrib>

We welcome review by property owners of their property records. This can be done on our website or in person at the office. Also, if you have any questions, we would be glad to help you over the phone or by email.

PROPERTY TRANSFERS:

The law requires a new owner to file a Property Transfer Affidavit with the local assessing officer within 45 days of the transfer. The responsibility falls on the new owner to make sure the transfer affidavit is timely filed. It is recommended that you personally file the affidavit with your local assessor and obtain a date-stamped copy for your records. For further information and forms go to the Department of Treasury website:

Changes in ownership and uncapping: http://www.michigan.gov/taxes/0,1607,7-238-43535_57482---,00.html

PRINCIPAL RESIDENCE EXEMPTION – RESCINDS – CONDITIONAL RESCISSION:

The **Principal Residence Exemption (PRE)** Affidavit (Form 2368), formerly known as the Homestead Exemption deadline is **June 1** for property having a summer school collection, or **November 1** for property having a winter school collection. To qualify for the PRE Exemption you must own and occupy your principal residence by that date. Vacation homes and income property which you do not occupy as your principal residence may not be claimed. You may only have one principal residence.

A **Request to Rescind Homeowner's Principal Residence Exemption** (Form 2602) must be filed with the local assessor within 90 days of the date you no longer own and/or occupy the property as your principal residence. However, the exemption will remain in effect until December 31 of the year in which you rescind the exemption.

A **Conditional Rescission of Principal Residence Exemption** (Form 4640) allows an owner to receive a PRE on their current property and on previously exempted property simultaneously if the previous principal residence *(all must apply)*:

- Is for sale.
- Is not occupied.
- Is not leased.
- Is not used for any business or commercial purpose.

For more information and forms go to the Department of Treasury website:

PRE Resources: http://www.michigan.gov/taxes/0,1607,7-238-43535_43539---,00.html