

Appealing Property Tax Assessments in Michigan

For many property owners, the months of July and December prompt a common statement: My property tax bill is too high! While there are multiple factors that determine a parcel's assessed and taxable values, if you, as a property owner disagree with these values, you may be required to first appeal the values to your local township or city Board of Review. There are exceptions to this requirement, however. Owners of commercial, industrial, and developmental real property or commercial, industrial, and utility personal property may appeal their assessments directly to the Michigan Tax Tribunal without first protesting the assessment to the Board of Review.

Most valuation appeals are considered when the Board meets in the second week of March. For information on where and when your local Board is meeting, contact your city/township assessor's office. Unless authorized by a local ordinance or resolution, a property owner must appear in person. The Board of Review will consider your appeal and must notify you of its decision in writing by no later than the first Monday in June.

If you disagree with your local Board's decision, have failed to receive a fair and equitable response, or are a property owner not required to appear before the Board, you may file an appeal with the Michigan Tax Tribunal. Owners of commercial, industrial, and developmental real property or commercial, industrial, and utility personal property must file a petition with the MTT on or before May 31 of the tax year involved. For all others, including owners of agricultural, residential, and timber-cutover real property or agricultural personal property, the taxpayer must file a petition on or before July 31 of the tax year involved. This is true even if the taxpayer has not received notification of the Board's decision. For information on the procedures and forms that are required, visit the Michigan Tax Tribunal's website at www.michigan.gov/taxtrib.

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