

March 8, 2021

Assessor's Report

The assessing year is set by the General Property Tax Act of 1893 and the schedule is published annually by the State Tax Commission in the form of a bulletin titled **Property Tax and Equalization Calendar**. The schedule for 2021 has been set by Bulletin 15 of 2020, which was issued on October 20, 2020. The dates that affect the 2021 assessing year for the next 6 months are as follows:

December 31, 2020: Tax Day for property taxes: MCL 211.2(2) *

February 22, 2021: Form 632 *2021 Personal Property Statement* must be completed and delivered to the assessor of the local unit not later than February 20 (postmark acceptable). MCL 211.19(2)

March 1, 2021: The 2021 assessment roll shall be completed and certified by the assessor (on or before the first Monday in March). MCL 211.24

March 2, 2021: The assessor/supervisor shall submit the 2021 certified assessment roll to the Board of Review (BOR) (Tuesday after first Monday in March). MCL 211.29(1). This is the Board of Review's Organizational Meeting.

March 8, 2021: The BOR must meet on the second Monday in March. This meeting must start not earlier than 9 a.m. and not later than 3 p.m. The BOR must meet one additional day during this week and shall hold at least three hours of its required sessions during the week of the second Monday in March after 6 p.m. MCL 211.30.

April 5, 2021: On or before the first Monday in April, the BOR must complete their review of protests of assessed value, taxable value, property classification or denial by assessor of continuation of qualified agricultural property exemption. MCL 211.30a

April 7, 2021: The Township Supervisor or assessor shall deliver the completed assessment roll, with BOR certification, to the county equalization director not later than the tenth day after adjournment of the BOR or the Wednesday following the first Monday in April, whichever date occurs first. MCL 211.30(7)
An assessor shall file Form 606 (L-4021) *Assessment Roll Changes Worksheet* with the County Equalization Department and Form 607 (L-4022) *2018 Report of Assessment Roll Changes and Classification* (signed by the assessor) with the County Equalization Department and the STC, immediately following adjournment of the board of review. (STC Administrative Rule: R 209.26(6a), (6b)). Form 607 (L-4022) must be signed by the assessor of record.

Form 4626 *Assessing Officers Report of Taxable Values as of State Equalization* due to the County.

April 13, 2021: County Board of Commissioners meets in equalization session. (Tuesday following the second Monday in April each year) MCL 209.5(1) and 211.34(1)

The equalization director files a tabular statement of the county equalization adopted by the County Board of Commissioners on Form 608 (L-4024) *Personal and Real Property* prescribed and furnished by the STC immediately after adoption.

May 3, 2021: Deadline for filing official County Board of Commissioners report of county equalization, Form 608 (L-4024) *Personal and Real Property-TOTALS*, with STC (first Monday in May). MCL 209.5(2)

May 24, 2021: State Equalization Proceeding - Final State Equalization order is issued by State Tax Commission (fourth Monday in May). MCL 209.4

June 1, 2021: Deadline for filing Form 2368 *Principal Residence Exemption (PRE) Affidavit* for exemption from the 18-mill school operating tax to qualify for a PRE for the summer tax levy. MCL 211.7cc(2)

July 20, 2021: The July Board of Review may be convened to correct a qualified error (Tuesday after the third Monday in July). MCL 211.53b.

**Michigan Complied Laws*

Michigan Tax Tribunal:

Cases that are at the MTT currently:

Docket Number: 20-003193-TT Richard Roberts - Small Claims. The telephonic hearing has been scheduled for April 5 at 11:30 am.

Docket Number: 20-004079-TT Todd Lininger - Small Claims. This has been settled.

Docket Number: 20-004801 TT - Todd Lininger (moved from Small Claims to Entire Tribunal at the request of Lininger's representative attorney.

The Michigan Tax Tribunal allows the assessor to represent the Respondent (Township) in a small claim hearing, but when moved to an Entire Tribunal, Respondent must have an attorney represent them.

March Board of Review:

Assessment Change Notices were timely mailed from the printing company on the 22nd of February as prescribed by MCL 211.24c(4) by first class mail.

The 2021 Assessment Roll was completed and certified on March 1, 2021 per MCL 211.24.

The Board of Review has had their Organizational Meeting, which was held on Tuesday, March 2 at 5:00. At that meeting they accepted the 2021 Assessment Roll.

The first day of appeals is/was Monday, March 8 and the second day is Tuesday, March 9. The March 9 meeting includes the mandatory evening hours.

The Board of Review will make any changes and certify the assessment roll on March 9. I will then be delivering it to Leelanau County Equalization, along with all required reports before the end of the week of March 8 per MCL 211.30(7)

The assessment roll then is then equalized by Leelanau County on May 3rd. Final State Equalization is May 24th. MCL 209.4