

Monday May 10, 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:

**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. Heard by MTT. Decision Pending.

**Docket Number: 20-004801 TT - Todd Lininger** (moved from Small Claims to Entire Tribunal at the request of Lininger's representative attorney). Pending. Currently working on a sales comparison to defend value to provide assistance to legal counsel, if used. The contention is: 708,200 True Cash Value; 354,100 SEV; 354,100 Taxable.

**Docket Number: 21-000336-TT – Lawrence Gladchun** – Small Claims. Telephonic Hearing set for June 24 at 11:30 am. All valuation documents have been timely filed to defend the value on the 2021 roll of 2,729,000 True Cash Value with an SEV and taxable value of 1,364,500. Sale price on 9/18/2020 was 3,300,000.

*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.*

### Assessment Roll Maintenance:

In addition to routine upkeep, I've been working on updating the 2022 assessment database to comply with the new standards issued this past April by the State Tax Commission: All Property Class Codes, Taxable Status, Codes for Taxable Exempt Status, Terms of Sale, Instruments of Sale, Sale Verification, Study Type Codes for Use with the forms L4018R and L4018P, School District Codes and Government Unit Codes must be updated on the 2022 assessment roll.

Regular processing and data entry of: Deeds, Property Transfer Affidavits, Principal Residence Affidavits, Name and Address changes, Building/Land Use Permits, Sales Data.

Processing land divisions and boundary line adjustments as they are received. This includes assigning new parcel numbers, updating descriptions, allocating taxable values, assigning new assessed values, and creating new parcel record cards.

Respectfully Submitted:  
Julie Krombeen, MAAO (3)