

Public Act 660 of 2018, Property Assessing Reform

Published Policy

Public Act 660 of 2018, was approved by Governor Snyder on December 28, 2018, and amended the General Property Tax Act to provide statutory framework to ensure proper assessing in order to guarantee the highest quality assessments for taxpayers as well as local units. The Act defines the requirements for substantial compliance with the General Property Tax Act, provides timelines for audits and follow-up audits, and details a process for bringing a local unit into compliance if they remain non-compliant after a follow-up review.

PA 660 contains several requirements in statute (MCL 211.10g (1)) that local units and assessors must follow. Local units are required to ensure that all requirements are being met beginning in the 2022 tax year. Subject to state tax commission guidelines the local unit is required to publish a policy under which its assessor's office is reasonably accessible to taxpayers.

The Tobacco Township Assessor's published policy is as follows:

- (i) A designation, by name, telephone number, and electronic mail address, of at least 1 official or employee in the assessor's office to whom taxpayer inquiries may be submitted directly by telephone or electronic mail.

Assessor of Record:	Allison Thompson, MAAO
Telephone Number:	(989) 312-3012
Electronic Mail Address:	tobaccoassessor@yahoo.com

- (ii) An estimated response time for taxpayer inquiries submitted under subparagraph (i), not to exceed 7 business days.

The Assessor estimates a response time for taxpayer inquiries submitted under subparagraph (i), not to exceed 7 business days from the date of inquiry.

- (iii) Information about how a taxpayer may arrange a meeting with an official or employee of the assessor's office for purposes of discussing an inquiry in person.

In-person meetings may be scheduled with the Assessor through the designated contact information provided in subparagraph (i).

- (iv) Information about how requests for inspection or production of records maintained by the assessor's office should be made by a taxpayer and how those requests will be handled by the assessor's office.

Taxpayer requests for inspection or production of records maintained by the Assessor can be made with the Assessor through the designated contact information provided in subparagraph (i).

Inspection requests will be scheduled as agreed upon between the taxpayer and the Assessor. Records maintained by the Assessor will be provided to the taxpayer by mail, by electronic mail, or as determined and agreed upon between the taxpayer and the Assessor.

- (v) Information about any process that the assessor's office may have to informally hear and resolve disputes brought by taxpayers before the March meeting of the board of review.

Taxpayers may have their assessment reviewed by the Assessor at any time to informally hear and resolve disputes before the March meeting of the Board of Review. The assessment process is an annual process and information is gathered and assembled throughout the year to make changes for the following year. The Assessor has no jurisdiction to change an assessment for the current year. Any changes after tax day (December 31st of the prior year) must be made by the Board of Review before their last scheduled meeting in March.