

## How to Appeal Your Assessment

There are three possible steps to the annual appeal process:

1. Assessors Review (local)
2. March Board of Review (local)
3. Michigan Tax Tribunal (state)

### ***Assessor's Review:***

Call the Assessor, Laura Erhart on Monday at 906-482-4310 or Tuesday through Friday at 906-358-0504. Or send a written request to:

Charter Township of Portage  
Laura Erhart, Assessor  
47240 Green Acres Road  
Houghton MI 49931

Taxpayers who are dissatisfied with the Assessors Review decision may appeal to the March Board of Review:

### ***March Board of Review***

Monday March 14, 2016 from 9 am to 3 pm  
Tuesday March 15, 2016 from 3 pm to 9 pm

### ***What is the March Board of Review?***

The Board of Review reviews the assessment roll received from the Assessor to check to see it is complete, accurate, uniform and valid. They conduct public hearings in March to hear appeals from property owners.

Each year, prior to the March meetings of the local board of review, assessment change notices are mailed. These informational notices include State Equalized Value, Taxable Value, the percent of exemption as a Principal Residence or Qualified Agricultural Property, and whether or not an Ownership Transfer has occurred. If you believe the Assessed Value is more than half the value of your property, you may appeal the Assessed and/or Taxable Values at the March Board of Review. The Board has no control over millage rates or property taxes.

Other reasons to appeal to the Board of Review would include:

**CLASSIFICATION:** Indicates the use of your property. There are six classifications, Agricultural, Commercial, Developmental, Industrial, Residential and Timber Cutover.

**STATUS:** Certain properties are tax-exempt.

**EQUITY:** All properties within the jurisdiction are to be assessed at the same ratio; 50% of True Cash Value.

HARDSHIP: Poverty stricken property owners can request tax relief from the Board of Review through a hardship. Household financial documentation will be necessary.

Principal Residence Exemptions and prior year assessments can only be appealed to July or December Board of Review.

*If you wish to appeal in writing* complete an appeal form (Petition to Board of Review [https://www.michigan.gov/documents/l4035f\\_2658\\_7.pdf](https://www.michigan.gov/documents/l4035f_2658_7.pdf)) and submit supporting documentation. Your appeal must be received by the second Monday (the 14<sup>th</sup>) of March. Mail your appeal to the address above.

### ***Michigan Tax Tribunal***

#### *Property Classified Real Property*

Protest at the March Board of Review is necessary to protect your rights to further appeal to the Michigan Tax Tribunal for valuation and exemption appeals and/or State Tax Commission for classification appeals. To appeal a decision of the March Board of Review, you must write to the Michigan Tax Tribunal before June 30<sup>th</sup> each year. Please visit [www.michigan.gov/taxtribunal](http://www.michigan.gov/taxtribunal) for the appropriate appeal form.

#### *Property Classified Commercial Real, Industrial Real; and Commercial Personal, Industrial Personal and Utility Personal*

Taxpayers who wish to appeal for these classifications are not required to appear at the March Board of Review. However, if desired, an appeal may be made to the March Board of Review (see above for deadline and mailing address) or an appeal can be made directly to the Michigan Tax Tribunal prior to May 31<sup>st</sup>. For Personal Property Appeals to the Michigan Tax Tribunal require that a personal property statement was filed by February 20<sup>th</sup>.

**Michigan Tax Tribunal  
P.O. Box 30232  
Lansing, MI 48909  
(517) 373-4400  
[www.michigan.gov/taxtribunal](http://www.michigan.gov/taxtribunal)**