

## What if I miss the Board of Review meeting dates?

After the Board of Review adjourns from their scheduled meetings, they no longer have jurisdiction over an assessment appeal. Unless there has been a clerical or mathematical error in computation of the assessment or amount of tax, it will remain in effect for that year.

## Can I appeal a decision of the Board of Review?

You may appeal a decision of the local Board of Review by writing to the Michigan Tax Tribunal. Your letter must be received by them by July 31. **An appeal to the Michigan Tax Tribunal will only be accepted if you have first appealed to your local Board of Review.**

*Send letter to:*

MICHIGAN TAX TRIBUNAL  
611 W. OTTAWA  
PO BOX 30232  
LANSING MI 48909  
[www.michigan.gov/taxtrib/](http://www.michigan.gov/taxtrib/)

For further information regarding your property assessment, appeal procedures, tax rates, etc., contact the City Assessor's Office at 333 W. Ellsworth, Midland, MI 48640, or 989-837-3334, between 8:00 a.m. and 5:00 p.m. Monday through Friday.



## How to Review and Appeal Your Property Assessment



### City Assessor's Office

333 W. Ellsworth St.  
Midland, MI 48640  
989-837-3334

E-mail: [rduford@midland-mi.org](mailto:rduford@midland-mi.org)  
Website: [www.midland-mi.org](http://www.midland-mi.org)

## Is my assessment correct?

Estimate the market value of your property by checking recent sales of property similar to your own. Factors to consider are the age, size, type of construction, number of rooms, lot size, the neighborhood in which the house is located and the usual selling price for properties with similar characteristics. This information is available at the Assessor's Office, real estate offices and financial institutions. You may prefer to have an independent appraisal made of your property.

The assessment should represent approximately 50% of market value (the price your property would sell for). Compare your estimate of value with the estimated value as indicated by the assessment. The two estimates should be reasonably close. If there is a significant difference, further analysis should be made.

If you believe the assessment is not representative of 50% of market value, you may request that the Assessor's Office review it, and/or appeal to the local Board of Review in March of each year. You may also appeal your taxable value to the Board of Review.

## My property taxes are too high!

The amount of property tax is determined by the elected officials of the various taxing units. Neither the assessor nor the Board of Review determines the **amount of money** to be billed to property owners.

Property is assessed at 50% of market value so that the amount of money to be collected to support the City, schools, Midland County, intermediate schools, and Delta College will be distributed **fairly** among all property owners according to the value of their property.

The Board of Review hears appeals from property owners about the **market value** of their property. They do not have control over the amount of property tax to be billed and therefore have no authority to change an assessment on that basis.

## How do I appeal my assessment?

You may have your assessment reviewed by the City Assessor's Office at any time. 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 March 1 must be made by the Board of Review before their last scheduled meeting in March.

You may appeal your assessment or taxable value to the local Board of Review, which meets the **second Monday in March** each year. The specific dates, times and location appear on the assessment notice that is mailed to each property owner around March 1 of each year. Dates, times and places also appear in the local newspaper one week before the meeting. *Failure to receive an assessment notice does not invalidate the assessment or extend the period of appeal.* It is crucial to meet the deadline for appeal.

Be sure to call the Assessor's Office for the meeting dates and times if you are contemplating an appeal and do not know when the Board of Review is meeting. You may file your appeal by letter if postmarked no later than the last hearing date.

The Board of Review holds hearings by appointment. If you wish to appeal your assessment, please call the City Assessor's Office at 989-837-3334 to schedule an appointment. Appointments are generally 10 minutes in length, and it is recommended that you arrive 10 minutes

before your scheduled meeting. When you appear before the Board, be sure to have with you all of the information you've gathered to support your contention of value. The Board will use this information as well as information on file as a basis for their decision.

## What is the Board of Review?

The Board of Review is made up of three taxpaying residents of the city. They are appointed to their positions by the City Council. They are not employees of the City of Midland. Their purpose is to review the assessments prepared by the City Assessor and hear appeals from property owners. They have the authority to change an assessment either by lowering it, raising it or leaving it the same as established by the City Assessor.

