

Reviewing and Appealing Property Tax Assessment

The State of Michigan established the appeal process to assure that the property tax system would function in an equitable fashion. It is the taxpayers right to take advantage of this process.

What is a valid basis for appeal?

Claiming that your property taxes are too high and continue to go up is not a valid basis for appeal. (Remember that the Taxable Value may increase each year based on the Inflation Rate Multiplier or 1.05 whichever is less). To actually see a reduction in taxes, the Assessed Value (SEV) or Capped Value must decrease to less than the level of your current Taxable Value.

To have a good basis for appeal you need to provide evidence, which indicates the Assessed Value is in excess of 50% of True Cash Value. This requires some research and fact finding on your part. Is the value of your property comparable to the sale price of similar properties that sold in your area? Is the information on which the Assessor based the appraisal correct? If you wish to check the accuracy, you need to visit the Assessor's Office to review your property record card.

A number of factors are considered when appraising a property to estimate its value. Some of these factors are age, size, quality and type of construction, lot size, finished attics and basements, the neighborhood where the property is located and the selling price of similar properties in the area.

If you recently purchased your home for less than the value placed on it by the Assessor, you need to check to see if other homes in your area also sold for less than twice the Assessed Value (SEV). This may indicate that the market value is lower than the value established by the Assessor. Information on sale prices of homes is available in the Assessor's Office.

If there is a problem with the property such as a leaking basement, it should be brought to the attention of the Assessor's Office. A quote for the cost of repair should also be provided.

How do I appeal my property value?

The Board of Review meets starting on Monday of the second week of March for a two (2) days and it is during this period that you must appeal your property value. Members of the Board of Review are citizens appointed by the Mayor, with City Commission approval, and **are not** employees of the City of Gladstone.

Notices of Assessment and Taxable Value are mailed to property owners approximately the first week of March each year. Read your notice carefully if you have questions be sure to contact the Assessor's Office. Appearances before the Board are by Open Meeting Act and the appropriate appeal forms will be provided to you upon request.

You will receive notification of the Board's decision regarding your appeal within two (2) weeks after the Board adjourns. This notification also provides you with information for further appeal to the Michigan Tax Tribunal (MTT) if you are not satisfied with the Board's decision. You must file your appeal with the MTT by June 30 of the current year.

In order to appeal to the Michigan Tax Tribunal, you are required to first protest your property value before the local Board of Review.