

City of Detroit: 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)

Assessors Review can take into account such circumstances as structural defects, fire damage or demolition. Taxpayers may also appeal the assessed value at this time. **To appear before the Board of Review, an appeal must be made during the Assessors Review Period, February 1, 2018 through February 15, 2018.** Taxpayers may appeal in writing or in person during that time. The office address is:

City of Detroit - Assessors Review
Coleman A. Young Municipal Center
2 Woodward Ave., Suite 824
Detroit, MI 48226
(313) 224-3035

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

City of Detroit - Board of Review
Coleman A. Young Municipal Center
2 Woodward Ave., Suite 824
Detroit, MI 48226

March Board of Review begins the Tuesday following the first Monday in March and ends on or before the first Monday in April. **Your appeal must be received by the second Monday of March.** Taxpayers will receive an appointment to appear before the Board of Review.

Michigan Tax Tribunal

Property Classified Residential 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 30th each year.** Please visit www.michigan.gov/taxtrib for the appropriate appeal form.

Property Classified Commercial Real, Industrial Real

Appeal to the March Board of Review is not required. However, if desired, an appeal must be made during the **Assessors Review Period** (see above for deadline) in order to appeal to the March Board of Review; or an appeal can be made directly to the **Michigan Tax Tribunal prior to May 31st.**

Property Classified 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 31st.** Appeal to the Michigan Tax Tribunal requires that a personal property statement was filed with the Detroit Board of Assessors by February 20th.

Michigan Tax Tribunal
P.O. Box 30232
Lansing, MI 48909
(517) 373-4400
www.michigan.gov/taxtrib