

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. Taxpayer of Record/Authorized Agent may also appeal the assessed value at this time. Persons acting as the authorized agent for the taxpayer of record must submit a completed "Letter of Authorization", as prescribed by the City of Detroit. All companies, LLC's and/or Corporations must provide organization documents along with title and name of authorized person to speak on behalf of company. Any appeals not meeting the minimum requirements of Michigan Treasury Form L-4035 and not in the proper name of the owner, with proof provided, will not be considered. If the appeal is in writing, the mail must be postmarked by February 23, 2019.

To appear before the Board of Review, an appeal must be made during the Assessors Review Period

ASSESSORS REVIEW SCHEDULE:

Friday, February 1st, 8:30 AM - 4:30 PM; Saturday, February 2nd, 9:00 AM - 3:00 PM; February 4th thru 8th, 8:30 AM - 4:30 PM; Saturday, February 9th, 9:00 AM - 4:30 PM; February 11th thru 15th, 8:30 AM - 4:30 PM; Saturday, February 16th, 9:00 AM - 4:30 PM; February 18th thru 22nd, 8:30 AM - 4:30 PM; Saturday, February 23rd, 9:00 AM - 4:30 PM.

Taxpayer of Record/Authorized Agent may appeal in person, by letter, or email (AssessorReview@detroitmi.gov) during that time. **Faxed appeals will not be accepted.** 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 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. 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. 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 timely 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