

# THIS IS NOT A TAX BILL

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of Public Act 206 of 1893, Sec. 211.24c and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

FROM: CITY OF DETROIT OFFICE OF THE ASSESSOR 2 WOODWARD AVE. SUITE 804 DETROIT, MI 48226	<b>PARCEL IDENTIFICATION</b> PARCEL NUMBER: PROPERTY ADDRESS:						
OWNER'S NAME & ADDRESS  PERSON NAMED ON ASSESSMENT ROLL	<b>PRINCIPAL RESIDENCE EXEMPTION</b> % Exempt As "Homeowners Principal Residence": .00% % Exempt As "Qualified Agricultural Property": .00% % Exempt As "MBT Industrial Personal": .00% % Exempt As "MBT Commercial Personal": .00% Exempt As "Qualified Forest Property": Yes No Exempt As "Development Property": Yes No						
<b>LEGAL DESCRIPTION:</b>							
<b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b>							
<b>PRIOR YEAR'S CLASSIFICATION:</b>							
The change in taxable value will increase/decrease your tax bill for the 2025 year by approximately:	<table border="1" style="width:100%; border-collapse: collapse; text-align: center;"> <tr> <th style="width:50%;">PRIOR AMOUNT YEAR: <b>2024</b></th> <th style="width:25%;">CURRENT TENTATIVE AMOUNT YEAR: <b>2025</b></th> <th style="width:25%;">CHANGE FROM PRIOR YEAR TO CURRENT YEAR</th> </tr> <tr> <td style="height: 20px;"> </td> <td> </td> <td> </td> </tr> </table>	PRIOR AMOUNT YEAR: <b>2024</b>	CURRENT TENTATIVE AMOUNT YEAR: <b>2025</b>	CHANGE FROM PRIOR YEAR TO CURRENT YEAR			
PRIOR AMOUNT YEAR: <b>2024</b>	CURRENT TENTATIVE AMOUNT YEAR: <b>2025</b>	CHANGE FROM PRIOR YEAR TO CURRENT YEAR					
1. TAXABLE VALUE:							
2. ASSESSED VALUE:							
3. TENTATIVE EQUALIZATION FACTOR:							
4. STATE EQUALIZED VALUE (SEV):							
5. THERE <b>WAS</b> or <b>WAS NOT</b> A TRANSFER OF OWNERSHIP ON THIS PROPERTY IN 2024:							
6. ASSESSOR CHANGE REASON:							
7. ESTIMATED TRUE CASH VALUE (MARKET VALUE)							
8. EFFECTIVE AGE:	9. YEAR BUILT (ACTUAL AGE):						

**The 2025 Inflation Rate Multiplier is: 1.031**

Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:

<b>Name:</b> Office of the Assessor	<b>Telephone Number:</b> 313-224-3011	<b>Email Address:</b> <a href="mailto:AsktheAssessor@detroitmi.gov">AsktheAssessor@detroitmi.gov</a>
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**March Board of Review Appeal Information.** The Board of Review will meet at the following dates and times:  
 Wednesday, March 5th, 6th, 7th and 8th, 2025, from 9:00 a.m. to 12:00 p.m. & 1:00 p.m. to 4:30 p.m.  
 March 10th, 11th, 12th, 14th and 15th, 2025, from 9:00 a.m. to 12:00 p.m. & 1:00 p.m. to 4:30 p.m.  
 March 17th, 18th, 19th, 20th, 21st and 22nd, 2025, from 9:00 a.m. to 12:00 p.m. & 1:00 p.m. to 4:30 p.m.  
 March 24th, 25th, 26th, 28th, and 29th, 2025, from 9:00 a.m. to 12:00 p.m. & 1:00 p.m. to 4:30 p.m.  
 March 13th and March 27th, 2025, from 9:00 a.m. to 12:00 p.m. & 1:00 p.m. to 4:30 p.m. & 6:00 p.m.-9:00 p.m.

## **General Information About Taxable Values Shown in This Notice**

Property taxes are calculated based on the **Taxable Value** (Line 1) of the property. State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

**Any increase in Taxable Value shown in the “Change from Prior Year to Current Year” Column, does not indicate the amount of change in your taxes. The change in your tax bill from a change to the property’s Taxable Value is estimated in the space above Line 1.**

**IF THERE WAS A TRANSFER OF OWNERSHIP** on your property in 2024, your 2025 Taxable Value will be the same as your 2025 State Equalized Value.

**IF THERE WAS NOT A TRANSFER OF OWNERSHIP** on your property in 2024, your 2025 Taxable Value is calculated by multiplying your 2024 Taxable Value by 1.031 (the **Inflation Rate Multiplier** for the current year). However, your Taxable Value may not exceed, and is capped by, the State Equalized Value of the property.

Physical changes in your property may also increase or decrease your Taxable Value. The Assessor may consider the following factors in determining the value of your property. However, the Assessor may not consider general maintenance, such as paint, a new roof, or windows. In preparing for any appeals to the Board of Assessors or the Board of Review, these same following factors will be considered:

1. The condition of your neighborhood and the role surrounding properties play a role in how your property is valued. In any complaint, you must explain why you believe the assessed value/classification contained in this notice is incorrect and state the reason(s) why.
2. Circumstances such as structural defects, fire damage, demolition, or incorrect property data. At the time of appeal submission, photos of property structural defects, invoices, estimates, fire/ demolition reports, and property appraisals are encouraged to be submitted as evidence to support your appeal. An inspection of the property from the Office of the Assessor would be needed to see if a revision due to damage or error in your assessed value or property classification is warranted.
3. A recent appraisal from a licensed appraiser showing that the value of your property is significantly different from the True Cash Value. (Mortgage appraisals are usually not acceptable.)
4. If properties in your specific neighborhood (similar in size, style, and age) recently sold on the open market for significantly more or less than your current True Cash Value.

## **Principal Residence Exemption (PRE)**

The homestead owned and used as the principal residence of a property taxpayer may be eligible for a PRE. If eligible and approved, the PRE will exempt the homestead from the levy of school district operating taxes. School district operating taxes in Detroit are levying on the summer tax bill.

To claim a PRE, the owner of a homestead must complete the “Principal Residence Exemption Affidavit” (Form 2368) and file it with the City Assessor’s office in the year the exemption will be claimed. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and subsequent school district operating tax levies so long as it remains the owner’s principal residence.

The denial of an exemption from the local school operating tax for a “homeowner’s principal residence” (the PRE exemption) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, which is available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

## **How to Appeal**

There are three steps to the annual appeal process: Assessor Review (local), March Board of Review (local), and the Michigan Tax Tribunal. The Assessor Review is the first step in the appeal process. You are not required to file an appeal at the Assessor Review; however, filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission.

The Board of Review is not the Board of Assessors, and the Board of Assessors is not the Board of Review. Each has its own jurisdiction and restriction on who may seek an appeal. Each has their own period where they can make decisions regarding property assessment. Please read the filing instructions and requirements thoroughly.

## **Board of Assessors Review**

Recent amendments to City Ordinance have expanded the type of person who may consider themselves aggrieved by an assessment and make a complaint before the City's Board of Assessors. In addition to persons liable to be taxed and therefore on the assessment roll, such as the owner, or that person's agent, other persons with certain documented financial interests may be considered aggrieved and file a complaint before the Board of Assessors. That documentation may include a lease agreement assigning responsibility for paying the property taxes to the person, a receipt showing or an affidavit attesting that the individual paid a portion of the property taxes in a preceding year, a land contract in the person's name, or any other document proving a financial interest in the property.

**CAUTION: IF YOU ARE ENTITLED TO MAKE A COMPLAINT TO THE CITY BOARD OF ASSESSORS, BUT ARE NOT THE PERSON LIABLE TO BE TAXED, YOU WILL NOT BE ENTITLED TO APPEAL THE BOARD OF ASSESSOR'S DETERMINATION TO THE CITY'S BOARD OF REVIEW.**

**TIMELY FILE AN APPEAL DURING THE BOARD OF ASSESSOR REVIEW PERIOD** if you believe the Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership information on your notice is incorrect. The appeal should explain why you believe the information is incorrect.

Provide supporting documentation with your claim. The Office of the Assessor encourages all persons to ask questions about the process and appeal the value, if they believe it is not consistent or reflective of the current market value of the property. You have every right to ask the Assessor for the sales study used to value the property.

You are not required to file for a review with the Board of Assessors to file for an appeal with the March Board of Review if you are qualified under State Law to file for an appeal with the March Board of Review. A denial of a complaint made before the Board of Assessors does not prohibit a person liable to be taxed, or their agent, from filing for a review by the Board of Review if the appeal is made in a timely manner.

### **Deadline for Board of Assessor Complaints/Appeals**

**The Board of Assessors' Review period must convene February 1, 2025, and conclude on February 22, 2025. All appeals must be received by 4:30 p.m. EST. on February 22, 2025. Late submissions will not be accepted. Faxed appeals are not accepted. An appeal can be filed online, in person, or by mail.**

1. Online-Appeals can be submitted online at [detroitmi.gov/PropertyTaxAppeal](https://detroitmi.gov/PropertyTaxAppeal)
2. In Person-Visit the Detroit Taxpayer Service Center Suite 130 in the Coleman A. Young Municipal Center, 2 Woodward Avenue Monday-Thursday 8:00 a.m.– 4:30 p.m., Friday and Saturday by appointment only.
3. Mail-Send a letter to: Office of the Assessor, Attn: Assessor Review, 2 Woodward Avenue, Suite 804, Detroit, MI 48226. Include your name, address and/or parcel number, reason for appeal with any supporting documentation, telephone number or email address. **The envelope must be postmarked by February 22, 2025. A drop box is also located outside the Woodward entrance of the Coleman A. Young Municipal Center to drop off your appeal without entering the building.**

## **Board of Review Appeals**

The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the City's Board of Review. The denial of an exemption from the local school operating tax for "qualified agricultural properties" may also be appealed to the City's Board of Review. Appeals are made to the Board of Review by completing a Board of Review Petition Form. The Petition to the March Board of Review can be located at <https://detroitmi.gov/government/boards/property-assessment-board-review> or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission.

Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by State law. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Pursuant to State law, only persons liable to be taxed and therefore on the assessment roll, such as the owner, or that person's agent may file an appeal to March Board of Review. If an agent is filing an appeal on behalf of the person liable for the tax, sufficient evidence to act as an agent must be provided. That evidence must include a letter of authorization for each property executed by the person otherwise entitled to file the appeal. All companies, LLCs and/ or corporations must provide organization documents along with the title and name of the authorized person(s) to act on behalf of the entity.

### **Deadline of Board of Review Petition**

**A petition to the 2025 Detroit March Board of Review can be filed via email, person, by or mail by March 10, 2025, by 4:30p.m. EST. March 2025 Board of Review Dates and Times are reflected on the Assessment Notice (page 1)**

1. Email-March Board of Review petition can be submitted by email to [MBOR@detroitmi.gov](mailto:MBOR@detroitmi.gov)
2. In Person-Visit the Coleman A. Young Municipal Center, Detroit Taxpayer Service Center Suite 105, Monday-Friday 8:00 a.m.– 4:30 p.m.
3. Mail-Send completed March Board of Review petition (Form 618-L-4035) to: Board of Review, Attn: March Board of Review, 2 Woodward Avenue, Suite 804, Detroit, MI 48226. **The envelope must be received by March 10, 2025, 4:30p.m. EST. A drop box is also located outside the Woodward entrance of the Coleman A. Young Municipal Center to drop off your appeal without entering the building.**
4. If an agent is filing the appeal on behalf of the property owner, the authorization to act as the agent must be received prior to scheduling a March Board of Review hearing.

**There are two required meetings of the March Board of Review. The Board of Review will not hear appeals or make changes to the roll until its second meeting on the second Monday in March. The first session of the March Board of Review must start no earlier than 9 a.m. and no later than 3 p.m. The Board of Review must meet for a minimum of 6 hours that day. The Board of Review must meet a total of at least 12 hours during that first week and at least 3 hours of the required sessions must be after 6 p.m.**

**You may schedule an appointment to speak with an appraiser at (313) 224-3035. You may email Christen Talifer at [AsktheAssessor@detroitmi.gov](mailto:AsktheAssessor@detroitmi.gov) for specific questions; but **not to use this email address** to file an appeal.**

## **2025 March Board of Review Hearing Procedure**

**March Board of Review Hearings are required to be in person. MCL 211.30 states that a non-resident taxpayer may file a protest in writing and is not required to make a personal appearance. March Board of Review Hearings are conducted in person or available virtually via Zoom. Cameras must be on if appearing virtually. You will have a limited time to make your presentation, so provide your documentation in advance of the meeting.**

### **A March Board of Review hearing can be scheduled in two ways:**

1. Online- Hearings can be self-scheduled online based on availability. A hearing and submission of documents can be done online at <https://mbor.timetap.com/>
2. In Person-Visit the Detroit Taxpayer Service Center Suite 130 in the Coleman A. Young Municipal Center, 2 Woodward Avenue Monday - Thursday 8:00 a.m. – 4:30 p.m., Friday and Saturday by appointment only. A representative will schedule your hearing while you are in the office or will call you to set up and confirm your hearing date and time.

The March Board of Review Petition form may be obtained online at:

<https://detroitmi.gov/government/boards/property-assessment-board-review>, in person by visiting the Coleman A. Young Municipal Center, Detroit Taxpayer Service Center, Suite 105, Monday-Thursday 8:00 a.m.- 4:30 p.m. You may email [MBOR@detroitmi.gov](mailto:MBOR@detroitmi.gov) to file your timely March Board of Review appeal or for questions to the Board of Review.

The Board of Review encourages all persons to ask questions about the process and appeal their value, if they believe it is not consistent or reflective of the current market value of their home. The Board of Review does not determine the amount of the property tax obligation nor can change the inflation rate multiplier (consumer price index). The March Board of Review may only determine if your assessment is fair, not how much tax you will pay.

The Board of Review will consider any adjustments and reductions to value made at the Board of Assessors Review. An inspection (interior, exterior or both) of the property from the Office of the Assessor would be required to warrant a revision due to damage, error of the assessed value or incorrect property classification.

1. It is important that you provide as much accurate information about your property as possible including photographs, estimates for repairs, sales studies, comparisons and/or any other information that you may need to present relative to the change in assessment you are requesting prior to your hearing. The focus of your appeal should be your property.
2. Provide supportive evidence related to sale of similar properties in your specific neighborhood and those factors that should have been considered by the Assessor in determining the value of your property, as noted in the section above entitled, General Information About Taxable Values Shown in this Notice.
3. Circumstances as structural defects, fire damage, demolition, or incorrect property data. At the time of appeal submission, photos of property structural defects, invoices, estimates, fire/demolition reports, and property appraisals. A recent appraiser from a licensed appraiser showing the value is significantly different would be accepted. Mortgage appraisals are usually not acceptable.

The March Board of Review can make decisions for the current year assessment roll only. The March Board of Review does not have authority to go back in time and review or change prior year matters. Provide evidence to support your claim.

Every person who makes a timely request, protest, or application to the March Board of Review must be notified in writing of the Board of Review's action and information regarding the right of further appeal, not later than the first Monday in June.

After the March Board of Review completes its review of the assessment roll, a majority of the Board of Review members must endorse a statement that the roll is the assessment roll of the city for the year in which it was prepared and approved by the Board of Review. The review of assessments by the March Board of Review must be completed on or before the first Monday in April (April 7, 2025).

### UNDERSTANDING YOUR PROPERTY TAXES

**PROPERTY TAXES:** If you own property, you owe property taxes unless your property is exempt. Property taxes are due to the City of Detroit twice a year: Summer (August 15th due date and Winter January 15th due date) If you don't pay your property taxes by February 28th, they are transferred from the City of Detroit to the Wayne County Treasurer for collection and you risk losing your home to PROPERTY TAX FORECLOSURE.

**ASSESSED VALUE:** represent fifty percent (50%) of the market value of your property as determined by the local assessor on December 31st of the prior year.

#### **ASSESSED VALUE COULD CHANGE BECAUSE OF THE FOLLOWING:**

1. MARKET FORCES-Supply and demand, interest rates, zoning, general economy changes, and demographic shifts in neighborhoods for example.
2. PHYSICAL CHANGES TO STRUCTURE- Deterioration, deferred maintenance, rehabilitation, square footage additions or reductions, fire damage, addition or removal of decks, patios, or porches
3. EXEMPTIONS AND REVOCATIONS- Poverty exemptions, Veterans exemptions, previous exempted property, etc.

**STATE EQUALIZED VALUE:** One half (1/2) of your property's Market Value. The State Equalized Value represents 50% of true cash value as equalized. This is calculated by the market value multiplied by 0.5.

**TAXABLE VALUE:** The value used to calculate your property taxes. A property's taxable value can only increase annually by the rate of inflation or 5%, whichever is less, unless there is an addition to the property (i.e., physical improvement or omitted property) or the property's ownership transferred during a previous tax year. A property's taxable value can also decrease if there is a physical loss to the property. See MCL 211.34d. Taxable value may not be greater than the property's assessed value or state equalized value. This is calculated by the taxable value of the property multiplied by the millage divided by 1000 multiplied by 1.01 admin fee determines the estimated taxes. (Taxable Value x millage)/1000] \* 1.01 Admin fee = estimated taxes).

**MARKET VALUE:** The market value of your property is the most probable price that it would bring in a competitive and open market between a knowledgeable buyer and a willing seller, each acting in their own self-interest.

**TRUE CASH VALUE:** In Michigan, the definition of true cash value is: "...the usual selling price at the place where the property to which the term is applied shall be at the time of the assessment, being the price, which could be obtained therefore at private sale, and not at forced or auction sale. Michigan courts have determined that the terms "True Cash Value", "Market Value", and "Current Market Value" are synonymous with each other.

**EFFECTIVE AGE:** The age of a property based on its current condition as determined by an appraiser, rather than its actual age.

**THE INFLATION RATE MULTIPLIER:** Inflation rate means the ratio of the general price level for the state fiscal year ending in the calendar year immediately preceding the current year divided by the general price level for the state fiscal year ending in the calendar year before the year immediately preceding the current year. **The calculation of the Inflation Rate Multiplier is set in statute in MCL 211.34d. It cannot be appealed at the Assessor or March Board of Review.**

**PRIOR YEAR TAXES:** Delinquent prior year taxes will put you at risk of losing your home to property tax foreclosure. Learn about programs to lower interest and assist with prior year taxes at The Office of the Wayne County Treasurer (313) 224-5990.

