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EXECUTIVE ORDER NO. 2026-01

TO: CHIEF FINANCIAL OFFICER AND DEPUTY CFO – ASSESSOR

SUBJECT: ADOPTION OF NEW STANDARDS AND PROCESSES TO ENHANCE TRANSPARENCY FOR DETROIT RESIDENTS IN THE PROPERTY TAX ASSESSMENT PROCESS

DATE: January 30, 2026

The Office of the Assessor is a division within the Office of the Chief Financial Officer. The function of the Office of the Assessor is to discover, list, and value current market conditions concerning all real and tangible personal property within the City of Detroit for the purpose of levying the tax lawfully imposed and to warrant said levy to the Treasurer of the City of Detroit for collection. This Executive Order establishes new standards and processes to promote transparency for Detroit residents and ensure that both current and new assessment practices are equitable and in compliance with state law.

Section 5-101 of the 2012 Detroit City Charter establishes that,

“The Mayor is the chief executive of the City and, as provided by this Charter, has control of and is accountable for the Executive Branch of City government.”

The Finance Department, of which the Office of the Assessor falls under, is an Executive Branch Department within the Administration, as identified in Section 6-301 of 2012 Detroit City Charter. Within this organizational structure, the Office of the Assessor operates under clearly defined parameters, as shown in Section 8-401, *Power*, which establishes that the City of Detroit is authorized to levy property taxes; Section 8-402, *Assessors' Duties*, which explains the role of the assessor; and Section 8-403, *Collection of Property Taxes*, which reviews property tax collection enforcement practices.

Therefore, this Executive Order is issued to provide Detroit residents with transparency into both existing and new standards and processes within the Office of the Assessor, as well as to affirm that such standards and processes are fair, equitable, and fully compliant with state law.

- (1) **Ratio Standards:** The Office of the Assessor shall adopt the International Association of Assessing Officer (IAAO) ratio standards, provided that these standards comply with both Michigan law and the requirements of the State Tax Commission (STC). While property valuation is exclusively a state prerogative under the control of the STC, adopting more robust standards of the IAAO will strengthen the City of Detroit's commitment for providing the highest level of transparency, service, and ensuring fairness in the Assessment Process.
- (2) **Mass Appraisal Report:** The Office of the Assessor shall issue a Mass Appraisal Report to be shared with the Mayor's Office beginning in 2027 and subsequently every two years thereafter. While Michigan law does not require that Assessing Offices issue a Mass Appraisal Report regarding division operations, it is a widely accepted practice that is observed in larger jurisdictions throughout the country. The purpose of a Mass Appraisal Report is to provide transparent documentation of the systematic, large-scale valuation of properties to ensure fair and equitable property tax assessments. This report explains standardized methods, statistical testing, and market data used to ensure uniformity in the valuation process. This report summarizes value changes, assessment ratios, market trends, and neighborhood data for property owners and the public at large.
- (3) **Residential Economic Condition Factors (ECFs):** The Office of the Assessor shall completely review and modify, where necessary, all existing Residential ECFs by December 31, 2026. IAAO's ratio study noted that the City's existing ECF neighborhoods require modification and that it is urgent to do so. While the Office of the Assessor has begun this process, it needs to be made a priority.

PURSUANT TO THE POWERS VESTED IN ME BY THE 1963 MICHIGAN CONSTITUTION AND BY THE 2012 DETROIT CITY CHARTER, I, MARY SHEFFIELD, MAYOR OF THE CITY OF DETROIT, ISSUE THIS EXECUTIVE ORDER.

Mary Sheffield