

CITY OF CHARLOTTE
COUNCIL POLICY

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1. PURPOSE

The purpose of this policy is to permit resident taxpayers to file a protest of their property assessments with the Board of Review by letter without a personal appearance before the Board of Review by the taxpayers or their agents.

2. AUTHORITY

This policy is adopted pursuant to the provisions of MCL 211.30(8).

3. BACKGROUND

A portion of the revenues of the City are derived through the imposition of a tax on real and personal property. As required by state statute, the City's charter and its administrative code, the City has established an Assessing Department charged with fairly and equitably determining the values of properties subject to taxation. On occasion, property owners dispute the determination of values of properties and lodge protests with the Board of Review. The Board of Review examines these protests, supporting documentation and comments from taxpayers. The Board has the authority to affirm the assessment established by the City Assessor or modify the assessment. If a taxpayer is not satisfied with the Board's determination, he or she may appeal to the Michigan Tax Tribunal.

Present practice requires a residential taxpayer, or his or her representative, to appear in person before the Board of Review. Failure to appear in person prohibits a taxpayer's advancing his or her appeal to the Michigan Tax Tribunal.

State law permits the City Council to waive the requirement for a personal appearance by residential taxpayers or their representatives before the Board of Review. Owners of commercial property are already granted this opportunity.

4. APPEAL BY LETTER

Pursuant to the provisions of MCL 211.30(8), resident taxpayers are hereby permitted to protest before the Board of Review by letter without personal appearances by the taxpayers or their representatives. Assessment notices issued subsequent to the approval of this policy shall contain a statement notifying taxpayers of this option.

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5. EFFECTIVE DATE

This policy shall become effective upon its approval by the City Council.

6. SUNSET DATE

This policy shall sunset four years following its effective date.