PORTAGE
A Natural Place to Move

Office of the City Assessor

2014 ASSESSMENT APPEAL PROCEDURE

- Residents who wish to appeal the assessed value of their property by the Assessor's Office may do so at the Local Board of Review. The Board of Review meets annually during the second week of March.
- Residents may appeal in person, by scheduling an appointment with the Assessor's office at 269-329-4433 starting March 3, 2014. Residents who appeal their values will need to provide market evidence if they believe that the assessment on the home is excessive.
- Resident and Non-resident taxpayers may protest their real and/or personal property assessed valuation in person before the Board of Review by appointment or by signed letter without the necessity of a personal appearance by the taxpayer or his or her agent. Appeals to be heard by appointment can be scheduled by calling (269) 329-4433 between March 3, 2014 and March 13, 2014, or by scheduling an appointment in person at the Office of the City Assessor. Appeals made by signed letter must be received by the Office of the City Assessor (Portage City Hall, 7900 S. Westnedge Avenue, Portage, MI 49002) no later than 5:00 PM on Wednesday, March 12, 2014. Protests sent by electronic mail or facsimile will NOT be accepted.
- A completed Agent Authorization Form, which is available online or at the Office of the City Assessor, or a signed letter of authorization must accompany all appeals to the City of Portage Board of Review for which the property owner authorizes a third party to act as an agent on behalf of the property owner.
- Protests of real and/or personal property assessed valuation should provide appropriate support for a particular position, such as sales of similar homes in the neighborhood, support for poverty exemption, receipts or invoices for recent construction activity, photographs of property damage or deterioration, etc. The City of Portage encourages that protests be accompanied by a completed Board of Review Petition (Form L-4035) which is available at the Office of the City Assessor.
- According to City Charter the Board shall annually, on the first day of its meeting, select one of its members chairman for the ensuing year. The Assessor shall be Clerk of the Board, and shall be entitled to be heard at its sessions, but shall have no vote on any proposition or question.
- Residents may also appeal to the Board of Review if the taxes levied against their property create a financial hardship. To appeal based on hardship you must complete and submit a Poverty Exemption Application.
- Decisions of the Board of Review are mailed to the taxpayer on record.

MICHIGAN TAX TRIBUNAL

Taxpayers who have appealed to the Board of Review in March and still believe that the value of their property is not correct may appeal to the Michigan Tax Tribunal in the same year as the assessment was made. The filing deadlines differ by the class of property:

- Commercial, Industrial and Utility real and personal property as well as Developmental Real Deadline is May 31 (no prior appeal to the Board of Review is required)
- Residential, Agricultural Real and Personal as well as Timber – Cut Over Real Deadline is July 31 (prior appeal to the Board of Review is mandatory)
- Filing Fees and other information regarding the Michigan Tax Tribunal are available online at http://www.michigan.gov/taxtrib

STATE TAX COMMISSION

- Property Classification appeals ONLY may be appealed to the State Tax Commission by June 30 or click on the link: http://www.michigan.gov/treasury/0,1607,7-121-1751_2228---,00.html.