



## Policy for Written Appeals to the Board of Review

The City of Portage accepts written appeals to the Board of Review from property owners (or an authorized agent) to protest their real and/or personal property assessed valuation without the necessity of a personal appearance by the taxpayer or authorized agent before the Board of Review.

### Authorized Agent

Property owners may authorize a third party to act as an agent on behalf of the property owner by providing a signed authorization. The attached *Agent Authorization* form or a letter of authorization must be completed, signed by the property owner and submitted to the Office of the City Assessor, along with a signed letter of appeal by the submission deadline noted below.

### Letters of Appeal

Property owners (or their authorized agent) must prepare a signed letter of appeal addressed to:

City of Portage Board of Review  
% Office of the City Assessor  
City of Portage  
7900 South Westnedge Avenue  
Portage, Michigan 49002

Letters of appeal 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 letters of appeal to be accompanied by a completed Board of Review petition State of Michigan Form L-4035. [Click here for an on-line form](#) or visit the Office of the City Assessor to receive a paper form.

### Submission Deadline

Letters of appeal, whether delivered in person or via the US Postal Service, must be received in the City of Portage Office of the City Assessor no later than 5:00 p.m. on the first Wednesday following the second Monday in March. Letters of appeal received after the deadline set forth above will be returned to the property owner with notification of the late receipt and will not be considered by the Board of Review.

### Electronic Appeals

Letters of appeal sent by electronic mail, facsimile or other electronic delivery will not be accepted.

Questions concerning submission of a letter of appeal to the City of Portage Board of Review can be directed to the Office of the City Assessor at 269-329-4433 or by [email](#).



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### Agent Authorization

A completed Agent Authorization form or a letter of authorization must accompany all letters of appeal 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. Any communications will continue to be sent to the address of the property owner, not the Authorized Agent.

I (we), \_\_\_\_\_, authorize  
Printed Name(s) of Property Owner(s) of Record

\_\_\_\_\_  
Printed Name, Address and Telephone Number of Authorized Agent

to act on my (our) behalf in the matter of protesting my (our) real and personal property assessed valuation for \_\_\_\_\_ for property I (we) own addressed as:  
Year

\_\_\_\_\_  
Address City State Zip Code

\_\_\_\_\_  
Tax Parcel No. Property Owner Mailing Address

\_\_\_\_\_  
Property Owner Telephone Number City State Zip Code

\_\_\_\_\_  
Signature of Property Owner Date

\_\_\_\_\_  
Signature of Property Owner Date

**Letters of Appeal to the Board of Review and Agent Authorizations must be received in the Office of the City Assessor no later than 5:00 p.m. on the first Wednesday following the second Monday in March.**

**Deliver or send via US Postal Service to:**

City of Portage Board of Review  
% Office of the City Assessor  
City of Portage  
7900 South Westnedge Avenue  
Portage, Michigan 49002

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