



What is Property Assessing Reform?

The Michigan Department of Treasury is pleased to present the first in a series of information materials to assist assessors and local units in understanding the changes enacted in P.A. 660 of 2018, commonly referred to as Property Assessing Reform.

The purpose of this document is to provide a high level overview of P.A. 660 of 2018. In its simplest form, P.A. 660 provides a statutory framework to ensure proper assessing in order to guarantee the highest quality assessments for taxpayers as well as local units. The Act defines the requirements for a local unit to be determined to be in substantial compliance with the General Property Tax Act, provides timetables for audits as well as follow up audits and provides a process for bringing a local unit into compliance if they remain non-compliant after a follow up review (also known as the designated assessor).

The Act also mandates training for local unit Boards of Review and allows for local units to combine Boards of Review for efficiency purposes and provides for a village located within two assessing districts may request that the assessment of property be completed within one of the districts.

What do local units and Assessors need to know now?

1. The majority of the provisions in the Act do not go into place until 2022.
2. Local units can begin to prepare now by ensuring they are meeting the requirements in the current AMAR and if not, that they work to ensure corrections are made to bring them into compliance. This topic will be addressed in more detail in a future presentation.
3. The Designated Assessor provision does not mandate that all assessors be an Advanced or Master Level and it does not mandate Countywide Assessing. More information on the Designated Assessor will be provided in a future presentation.
4. The provision to allow Boards of Review to combine went into effect with the 2019 year. The Cities or Townships that want to combine their Boards of Review must be contiguous and must still meet the statutory provisions regarding size, composition and manner of appointment of the Board of Review.
5. The State Tax Commission will be working to develop rules, guidelines and issue Bulletins to address provisions in the Act.
6. Updates on Property Assessing Reform will be published on the State Tax Commission's website at www.michigan.gov/statetaxcommission and a dedicated email address has also been established for questions regarding Property Assessing reform. Questions on Property Assessing Reform can be emailed to AssessingReformQuestions@michigan.gov.