



Property Assessing Reform Scenarios

In order to help assessors and local units better understand Property Assessing Reform, we have put together several scenarios that represent various situations that occur within your local unit our County. These scenarios are representative of situations under PA 660 and do not represent all possible outcomes. Specific questions can be directed to the Property Assessing Reform email at AssessingReformQuestions@michigan.gov.

Scenario 1

- STC determines that the assessing district is not in substantial compliance for the 2023 assessment roll. A notice of noncompliance is provided to the assessing district.
- Within 60 days of receiving a notice of noncompliance, the assessing district develops a corrective action plan to address the deficiencies within 1 year.
- Within 60 days of filing the corrective action plan, the STC approves the plan for correcting deficiencies.
- No earlier than May 1st and no later than September 1st of 2024, the STC conducts an initial follow-up review with the assessing district.
- The deficiencies have been found to be corrected and within 90 days of the follow-up review the STC issues a notice of substantial compliance. No further follow-ups are required.

Scenario 2

- STC determines that the assessing district is not in substantial compliance for the 2023 assessment roll. A notice of noncompliance is provided to the assessing district.
- Within 60 days of receiving a notice of noncompliance, the assessing district develops a corrective action plan to address the deficiencies that extends beyond one year.
- Within 60 days of filing the corrective action plan, the STC approves the plan for correcting deficiencies.
- No earlier than May 1st and no later than September 1st of 2025, the STC conducts an initial follow-up review with the assessing district.
- The deficiencies have been found to be corrected and within 90 days of the follow-up review the STC issues a notice of substantial compliance. No further follow-ups are required.

Scenario 3

- STC determines that the assessing district is not in substantial compliance for the 2023 assessment roll. A notice of noncompliance is provided to the assessing district.

- Within 30 days after receiving a notice of noncompliance, the assessing district files a written petition with the STC challenging the determination.
- The STC arbitrates the dispute based on documented facts.
- The STC finds that the assessing district is substantial compliance. No corrective action plan or follow-up is required.

Scenario 4

- STC determines that the assessing district is not in substantial compliance for the 2023 assessment roll. A notice of noncompliance is provided to the assessing district.
- Within 30 days after receiving a notice of noncompliance, the assessing district files a written petition with the STC challenging the determination.
- The STC arbitrates the dispute based on documented facts.
- The STC finds that the assessing district is not in substantial compliance.
- The assessing district files a corrective action plan within 60 days of the notice of the results of arbitration from the STC.
- Within 60 days of filing the corrective action plan, the STC approves the plan for correcting deficiencies.
- No earlier than May 1st and no later than September 1st of 2024, the STC conducts an initial follow-up review with the assessing district.
- The deficiencies have been found to be corrected and within 90 days of the follow-up review the STC issues a notice of substantial compliance. No further follow-ups are required.

Scenario 5

- STC determines that the assessing district is not in substantial compliance for the 2023 assessment roll. A notice of noncompliance is provided to the assessing district.
- Within 60 days of receiving a notice of noncompliance, the assessing district develops a corrective action plan to address the deficiencies within 1 year.
- Within 60 days of filing the corrective action plan, the STC approves the plan for correcting deficiencies.
- No earlier than May 1st and no later than September 1st of 2024, the STC conducts an initial follow-up review with the assessing district.
- The deficiencies have been found not to be corrected and within 90 days of the follow-up review the STC issues a notice of noncompliance.
- Within 60 days, the assessing district elects to contract with the designated assessor for the county to serve as the district's assessor of record.
- SEE DESIGNATED ASSESSOR SCENARIO.

Scenario 6

- STC determines that the assessing district is not in substantial compliance for the 2023 assessment roll. A notice of noncompliance is provided to the assessing district.
- Within 60 days of receiving a notice of noncompliance, the assessing district develops a corrective action plan to address the deficiencies within 1 year.
- Within 60 days of filing the corrective action plan, the STC approves the plan for correcting deficiencies.

- No earlier than May 1st and no later than September 1st of 2024, the STC conducts an initial follow-up review with the assessing district.
- The deficiencies have been found not to be corrected and within 90 days of the follow-up review the STC issues a notice of noncompliance.
- Within 60 days, the assessing district amends the corrective action plan to provide that the assessing district will employ or contract with a new assessor of record, who is an advanced assessing officer or a master assessing officer.
- Within 60 days of filing the amended corrective action plan, the STC approves the plan for correcting deficiencies.
- No earlier than May 1st and no later than September 1st of 2025, the STC conducts a second follow-up review with the assessing district.
- The deficiencies have been found to be corrected and within 90 days of the follow-up review the STC issues a notice of substantial compliance. No further follow-ups are required.

Scenario 7

- STC determines that the assessing district is not in substantial compliance for the 2023 assessment roll. A notice of noncompliance is provided to the assessing district.
- Within 60 days of receiving a notice of noncompliance, the assessing district develops a corrective action plan to address the deficiencies within 1 year.
- Within 60 days of filing the corrective action plan, the STC approves the plan for correcting deficiencies.
- No earlier than May 1st and no later than September 1st of 2024, the STC conducts an initial follow-up review with the assessing district.
- The deficiencies have been found not to be corrected and within 90 days of the follow-up review the STC issues a notice of noncompliance.
- The STC immediately requires the assessing district to contract with the designated assessor.
- SEE DESIGNATED ASSESSOR SCENARIO

Scenario 8

- STC determines that the assessing district is not in substantial compliance for the 2023 assessment roll. A notice of noncompliance is provided to the assessing district.
- Within 60 days of receiving a notice of noncompliance, the assessing district develops a corrective action plan to address the deficiencies within 1 year.
- Within 60 days of filing the corrective action plan, the STC approves the plan for correcting deficiencies.
- No earlier than May 1st and no later than September 1st of 2024, the STC conducts an initial follow-up review with the assessing district.
- The deficiencies have been found not to be corrected and within 90 days of the follow-up review the STC issues a notice of noncompliance.
- Within 60 days, the assessing district amends the corrective action plan to provide that the assessing district will employ or contract with a new assessor of record, who is an advanced assessing officer or a master assessing officer.
- Within 60 days of filing the amended corrective action plan, the STC approves the plan for correcting deficiencies.

- No earlier than May 1st and no later than September 1st of 2025, the STC conducts a second follow-up review with the assessing district.
- The second follow-up review results in a notice of noncompliance. The STC requires the assessing district to contract with the designated assessor.
- SEE DESIGNATED ASSESSOR SCENARIO

Scenario 9

- STC determines that the assessing district is not in substantial compliance for the 2023 assessment roll. A notice of noncompliance is provided to the assessing district.
- The assessing district fails to file an acceptable corrective action plan with the STC within 180 days following the notice of noncompliance.
- The STC immediately requires the assessing district to contract with the designated assessor.
- SEE DESIGNATED ASSESSOR SCENARIO

Scenario 10

- STC determines that the assessing district is not in substantial compliance for the 2023 assessment roll. A notice of noncompliance is provided to the assessing district.
- Within 60 days of receiving a notice of noncompliance, the assessing district develops a corrective action plan to address the deficiencies within 1 year.
- Within 60 days of filing the corrective action plan, the STC approves the plan for correcting deficiencies.
- The assessing unit fails to make a good-faith effort to implement the corrective action plan within 240 days of the notice of noncompliance.
- This failure is likely to result in assumption of the assessing district's assessment roll.
- The STC immediately requires the assessing district to contract with the designated assessor.
- SEE DESIGNATED ASSESSOR SCENARIO

DESIGNATED ASSESSOR SCENARIO

- The STC requires the assessing district, or the local unit elects to, contract with the designated assessor.
- The designated assessor is contracted to be the assessor of record for the assessing district.
- Unless earlier times are agreed to by the STC, the designated assessor or the assessing district may petition the STC to end its contract with the designated assessor no sooner than three years after commencement of the contract.
- No sooner than five years after the commencement of the contract, the designated assessor, or the assessing district may terminate the contract, subject to STC approval.
- The STC shall approve termination of a contract if it determines that the assessing district can achieve and maintain substantial compliance using a different assessor of record.