



How are Villages Affected by Property Assessing Reform?

P.A. 660 made the following change to the way Villages are assessed. MCL 211.10d was modified to reflect the following:

(7) Every lawful assessment roll shall have a certificate attached signed by the certified assessor who prepared or supervised the preparation of the roll. A village that is located in more than 1 assessing district may, in a form and manner prescribed by the state tax commission, request state tax commission approval that the assessment of property within the village be combined with the assessment of property in 1 of those assessing districts.

Specifically this change indicates that a Village that is located in more than one assessing district may request the STC to approve that the assessing for the Village be combined with the assessing of property in one of the local units, thereby eliminating the need for the Village to be assessed in two or more different local units and potentially by two or more different assessors.

Does this require Villages to hire their own assessor? No. This change is only for those Villages with property in more than one assessing district and only if the Village wants to make a change. It does not affect a Village with property located solely within one assessing district and again this is not a mandated change.

Can a village located in more than one County take advantage of this? Yes. Please contact the STC for more information on filling out Form 5689 and what documentation must be submitted.

Villages who are interested in making this change must fill out Form 5689 and submit that to the State Tax Commission for their approval. This application must be filled out in its entirety and must include a resolution approved by the receiving assessing district and the village approving the assessment of the village property in one of the assessing districts. The resolution must state the name of the assessing district that will assume responsibility for the assessment of all of the Village property.

Questions can be submitted to the Assessing Reform Email at AssessingReformQuestions@michigan.gov.