

State Tax Commission May 7, 2010 Tip
Topic: Public Inspection of Records



Dear STaCy:

I know that the General Property Tax Act requires that all property assessment rolls and property appraisal record cards need to be available for public inspection, but I am confused on our ability to charge taxpayers for copies of cards.

Signed,
S.C.R.U. Tiny

Dear Mr. Tiny:

You are correct that the Act is very clear that all property assessment rolls and property appraisal cards shall be available for inspection and copying during the customary business hours (MCL 211.10a). This section of the act does not reference charging a fee for copies of record cards.

The Commission has been clear in recognition that a taxpayer may request a significant number of cards and that may place a burden on the local unit, the FOIA act can be used for guidance on the amount to charge for copies. The FOIA act is very clear that a public body may charge a fee for a public record search, the necessary copying of a public record for inspection, or for providing a copy of a public record and the fee shall be limited to actual mailing costs, and to the actual incremental cost of duplication or publication including labor, the cost of search, examination, review, and the deletion and separation of exempt from nonexempt information.

We have heard terrible rumors that some local units are charging \$25 and \$30 per copy of a record card. This simply would not be acceptable under either act.

Sincerely,
STaCy