

State Tax Commission Complaint Process Regarding Assessment Administration Practices

Complaints regarding Assessment Administration Practices are made in writing to: State Tax Commission, Complaints Review, P.O. Box 30471, Lansing, MI 48909.

1. All complaints to the State Tax Commission must be submitted in writing and provide adequate documentation to support the complaint. Complaints that are not provided in writing will not be considered. There is no form required to submit a complaint. Complaints must be signed however the complainant can request that their name be kept confidential.
2. Complaints received will be reviewed by State Tax Commission (STC) staff to determine if the complaint has merit and should proceed to an investigatory review. Complaints without adequate documentation to support the allegations made in the complaint, will be dismissed. Complainants will be afforded one opportunity to resubmit the complaint with adequate documentation.
3. The complainant will be notified within 28 days of receipt of the initial complaint if the complaint will proceed to investigatory review or will be dismissed.
4. If a complaint is dismissed and no additional documentation is submitted, the Complainant will be notified in writing that the dismissal is final and any duplicate submission filed will be dismissed.
5. Complaints that proceed to investigatory review will be sent to the assessing officer or Township Supervisor requesting a written response to the allegations.
6. Responses received from the Assessor or the Township Supervisor will be reviewed by STC staff to determine if further action is necessary. If, in the opinion of STC staff, no further action is necessary, the complainant, assessing officer and/or Township will be notified in writing of the results of the investigatory review and the complaint will be closed.
7. If in the opinion of STC staff further action is warranted, complaints will proceed to a formal review by the Assessor Discipline Advisory Committee. The Assessor Discipline Advisory Committee will meet with the assessor named in the complaint for an informal conference and make a final recommendation to the State Tax Commission.
8. If the recommendation of the Assessor Discipline Advisory Committee is anything other than revocation or suspension, the Commission will review the information provided and act on the recommendation at a State Tax Commission meeting.
9. If the recommendation of the Discipline Advisory Committee is revocation or suspension, the Commission will receive and review the recommendation at a State Tax Commission meeting. If the Commission makes a determination to proceed with revocation or suspension, a request for hearing will be sent to the Michigan Administrative Hearing System (MAHS) to hold the formal revocation hearing as a contested case hearing.
10. The MAHS hearings officer will make a formal report to the State Tax Commission. The Commission will take final action at a State Tax Commission meeting.