

Tip of the Week: November 30, 2009

Topic: Assessment Change Notices



Dear SABby,

I am the assessor of record for a number of Townships. I know that MCL 211.24c only requires sending out assessment change notices for an “increase” in the tentative SEV or tentative Taxable Value. This year, because of the market decline and the inflation rate multiplier of less than 1.00, I am not going to have hardly any “increases” in SEV or TV. I know I could save the Townships a few dollars by not sending them out, but I think it is a really good idea and good PR to send those notices to taxpayers anyway. What do you think?

Sincerely,
Portly Responsive

Dear Mr. P.R.:

Very good question Portly. You are correct that MCL 211.24 c indicates that you have to give notice only of an increase in the tentative SEV or tentative Taxable Value. However, SABby would agree with you that there is no point in being penny wise and pound foolish. While it may save a few cents to not send out the notices, SABby thinks that you will avoid a significant number of phone calls by providing those notices to all taxpayers. SABby also agrees with you that it is good P.R., particularly when taxpayers were so confused last year when their values went down and taxes went up. SABby also wants to point out that it only makes sense to notify these taxpayers of the “change” in their values; as we all know too well, some taxpayers will think their decrease should have been greater and may want to protest their values.

Sincerely,
SABby