

## MARCH BOARD OF REVIEW

**Virtual Meetings.** If meeting by electronic is required, the public notice will be posted not less than 18 hours prior to the meeting at the Township Library @ 6456 Center St, Unionville, MI 48767 and on our website at [columbiatownshipmi.com](http://columbiatownshipmi.com), as required by PA 228 of 2020. The notice will include the specific telephone number and/or internet address needed to participate.

**Contact your Assessor.** If you have questions or concerns about your assessment, please contact Dara Hood by phone at (989)325-0985 or email at [columbiaassessor@gmail.com](mailto:columbiaassessor@gmail.com). She may be able to address your questions and concerns without you having to appeal to the March Board of Review.

**Appeals.** Petition form 618 and all supporting documentation must be received by Tuesday, March 9<sup>th</sup>, 2021 by 4 p.m. Email to [columbiaassessor@gmail.com](mailto:columbiaassessor@gmail.com) or mail to Columbia Assessor @ PO Box 68, Caro, MI 48723. Petition forms can be found at [columbiatownshipmi.com](http://columbiatownshipmi.com) under the "Forms" section or request a copy by email.

## GENERAL INFORMATION

The property tax system was constitutionally instituted early in the history of Michigan Statehood and provides funding for educational institutions and local government. This system of taxation relies on the determination of Fair Market Value. In an effort to maintain the integrity of the property tax system routine property visits are necessary. These property visits may be made by one or more of the three different agencies that provide a constitutional check-and-balance in the maintenance of the property tax system.

**The Assessor** is responsible for making a determination of value on each tax parcel in their unit every year. A mass appraisal system in which building values are based on a construction cost manual, and modified by sold properties in the neighborhood, is used to accomplish this task. The cost manuals that are used for these estimates of building values require an **outside** perimeter measurement of the buildings on the property. This mass appraisal system relies on property visits that accurately catalog the property's land and building attributes (record card review).

**The County Equalization Department** is responsible for determining proper overall assessment levels for each unit of government in each class of property within the county. Equalization studies are used each year to make these determinations. These studies require property visits, and are conducted using sold properties, and/or Equalization appraisals on random parcel-samples selected each year. Value conclusions are made using the same cost manual and procedures that the Assessors are required to use.

**The State Tax Commission (STC)** through the Property Services Division (PSD) monitor both the Assessor and the County Equalization Department throughout the yearly assessment cycle. Random property visits may be conducted by PSD staff in the monitoring process that leads to the STC determination of State Equalized Value (SEV). Value conclusions are made using the same cost manual and procedures that the Assessors, and the County Equalization Department are required to use.

These routine property visits from any of the three agencies depend on the participation of the property owner. The property tax system relies on a three-tiered check-and-balance process requiring routine property visits to maintain the integrity of the system. If it is not your desire, as a property owner, to participate this year please write or email stating your request. We hope you will participate, because accurate cataloging of a property's land and building attributes on the property record card is beneficial to the property owner, and essential to the property tax system.