

Review of Local Unit Assessment Administration Practices, Procedures and Records

MICHIGAN STATE TAX COMMISSION

Random Review Follow Up Review Ordered Review

UNIT: **COUNTY:**

YEAR:

YEAR OF ORIGINAL REVIEW (FOLLOW-UP REVIEW):

Score:

Name of Township Supervisor/City Manager/Mayor:

Name of Assessing Officer:

SAB Certification No.:

SAB Certification Level:

Required Unit Level:

1% Administration Fee added to tax collection: Yes No

Notes:

1a. On what date was the assessment roll certified by the above identified assessing officer?

General Law Date:

Charter Date:

Date:

Notes:

1b. On what date did the assessing officer deliver the certified assessment roll (original hard copy) to the local Board of Review for its required March meetings?

General Law Date:

Charter Date:

Date:

Notes:

2a. On what date was the assessment roll certified by the local Board of Review?

Date:

Notes:

2b. Did the local Board of Review utilize State Tax Commission form L-4035 (or equivalent)?

Yes No

Notes:

2c. Did the secretary of the local Board of Review utilize State Tax Commission form L-4035a to document valuation changes authorized by the board?

Yes No

Notes:

2d. Did the local unit Board of Review prepare minutes of the meetings and actions authorized by the local Board of Review and file the minutes with the local unit clerk (MCL 211.33)?

March BOR Session	<input type="checkbox"/> Yes	<input type="checkbox"/> No
July BOR Session	<input type="checkbox"/> Yes	<input type="checkbox"/> No
December BOR Session	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Notes:

2e. Is the Board of Review in substantial compliance with the requirements of the GPTA (MCL 211.10f, MCL 211.33, R209.28(4))?

March BOR Session	<input type="checkbox"/> Yes	<input type="checkbox"/> No
July BOR Session	<input type="checkbox"/> Yes	<input type="checkbox"/> No
December BOR Session	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Notes:

2f. On what date did the local unit/Board of Review Close?

March BOR Session

July BOR Session

Statutory Date

December BOR Session

Statutory Date

Notes:

3a. On what date was the certified copy of the assessment roll delivered to the county equalization department?

Date:

Notes:

3b. On what date did the assessing officer deliver State Tax Commission form L-4021 to the county equalization department?

Date:

Original Hard Copy

Electronic/Magnetic File Transfer

Notes:

3c. On what date did the assessing officer deliver State Tax Commission form L-4022 to the county equalization department?

Date:

Original Hard Copy

Electronic/Magnetic File Transfer

Notes:

3d. On what date did the assessing officer deliver a complete State Tax Commission form L-4025 (all property) to the county equalization department?

Date:

Notes:

4. Does the local unit have a printed copy of the 2003 Assessor's Manual for review by the taxpayers and a copy of the manual actually used to make the assessments?

- Yes No

Notes:

5. MCL 211.10e Requirements – Pursuant to MCL 211.10e, please identify which of the following assessors' manuals is utilized by the local unit assessing officer:

- a) Michigan Assessors Manual, 1998 Cost Tables
 b) Michigan Assessors Manual, 2003 Cost Tables
 c) Other (specify):

6. MCL 211.10e Requirements – Pursuant to MCL 211.10e, please identify which of the following assessment records are utilized and maintained by the local assessing officer:

- a) Appraisal record card system
 b) Personal property record system
 c) Tax maps
 d) Land value determination (maps grids, tables and analysis)
 e) ECF determinations
 f) Current year printed copy of the assessment roll
 Original Duplicate Copy

Notes:

7. MCL 211.10a Requirement – Pursuant to MCL 211.10a does the local unit provide customary business hours for inspection and copying of public records?

- Yes If Yes, please indicate designated days and times. (specify):
 No

Notes:

If the answer above is NO, has the local unit adopted a policy and/or procedure(s) to be utilized regarding the inspection and copying of public records?

- Yes If Yes, please attached a copy of policy/procedure.
 No

Notes:

8. Where are the real and personal property records, assessment roll(s) and support documents retained?

- a) Local unit public offices
 b) Office/home of township supervisor
 c) Office/home of assessing officer
 d) Other (specify):

Notes:

9. Assessment Roll Requirements – Please identify which of the following specific data or information is posted to the current assessment roll:

- a) Name & address of property owner
 b) Legal description or STC approved parcel code number
 c) School district code
 d) Property classification
 e) Assessed valuation
 f) Capped valuation
 g) Taxable valuation
 h) Board of Review valuation column
 i) MTT and/or STC valuation column
 j) Homestead or Qualified Agricultural Property Exemption & percentage
 k) Date of last transfer of ownership

Notes:

10. Does the true cash value on the appraisal record card agree with the true cash value indicated by the assessed value on the assessment roll?

- Yes No If No, date(s) last calculated.

Notes:

11. Do the appraisal record cards properly account for all physical items located on the description?

90% + Accurate

80% - 89% Accurate

79% or less Accurate

Notes:

12. MCL 211.27a (3) Requirement(s) – Pursuant to MCL 211.27a(3) is the local unit in substantial compliance with the uncapping of taxable valuations the year following a transfer of ownership?

Yes

No **If NO, documentation required.**

Notes:

13. Based on a sampling of properties involving new construction which occurred in the prior year, do the current year's assessments include new construction?

Yes

No **If NO, documentation required.**

Notes:

14. Based on a sampling of known "sale" properties, is the local unit in substantial compliance with STC Bulletin 19 of 1997?

Yes

No **If NO, documentation required.**

Notes:

14b. Calculated Co-efficient of Dispersion:

Calculated Price Related Differential:

Notes:

Additional Notes:

CERTIFICATION: I hereby declare that the foregoing information submitted is a complete and true statement.

Electronic Signature:

By clicking the box, I agree the signature I have typed above will be the electronic representation of my signature for purpose when I use it on this document and is a legally-binding contract. I further understand that signing documents using this electronic signature will have the same legally-binding effect as signing my signature using pen and paper.

Date:

Title:

Summary of ARC Review