



## Legislation Text

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**File #:** 19-1454, **Version:** 1

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### Resolution Authorizing a Resident Taxpayer Protest before the Board of Review by Letter without a Personal Appearance

Attached for your approval is a Resolution to adopt a resident taxpayer appeal of their property assessment by letter of protest before the Board of Review without a personal appearance (MCL 211.30(8)). Local governing bodies are required to adopt by ordinance or resolution authorizing the Board of Review accept a letter of protest from a resident taxpayer without personal appearance.

Appearance in person or by written letter of protest to local Board of Review is mandatory for all homeowners in order for the Michigan Tax Tribunal to gain jurisdiction over any residential taxpayer property tax assessment protest.

MCL 211-30(4) authorizes a nonresidential taxpayer of a city or township protest the annual property assessment by letter without requiring a personal appearance before a local Board of Review.

MCL 211.30(8) further states that the governing body of a city or township may adopt an ordinance or resolution permitting a resident taxpayer and/or their personal representative appeal the property assessment without a personal appearance only if the governing body of the assessing unit authorized the personal appearance by letter of protest.

Approval of the resolution will permit resident taxpayers in the City of Ann Arbor to protest their property assessment to the Board of Review without a personal appearance and have immediate effect.

Prepared by: Gerard Markey, City Assessor

Reviewed by: Tom Crawford, Financial Services Area Administrator and CFO

Approved by: Howard Lazarus, City Administrator

Whereas, MCL 211.30(4) permits a nonresident taxpayer of the city to file his or her annual Board of Review appearance, protest, and papers in support of the protest by letter, and his or her personal appearance is not required; and

Whereas, MCL 211.30(8) permits a resident taxpayer of the city to file his or her annual Board of Review protest by letter without a personal appearance of the taxpayer or his or her agent if the governing body of the city authorizes, by adoption of an ordinance or resolution;

**RESOLVED**, That the City of Ann Arbor authorizes a resident taxpayer to file his or her protest before the board of review by letter without a personal appearance by the taxpayer or his or her agent pursuant to the local unit's authority contained in MCL 211.30.