

Public Act 660 of 2018, Property Assessing Reform

Published Policy

Public Act 660 of 2018, was approved by Governor Snyder on December 28, 2018, and amended the General Property Tax Act to provide a statutory framework to ensure proper assessing in order to guarantee the highest quality assessments for taxpayers as well as local units. The Property Assessing Reform Act defines the requirements for substantial compliance with the General Property Tax Act, provides timelines for audits and follow-up audits, and details a process for bringing a local unit into compliance if they remain non-compliant after a follow-up review.

PA 660 contains several requirements in statute (MCL 211.10g (1)) that local units and assessors must follow. Local units are required to ensure that all requirements are being met beginning in the 2022 tax year. Subject to state tax commission guidelines the local unit is required to publish a policy under which its assessor's office is reasonably accessible to taxpayers.

The Lyndon Township Assessor's Office published policy as follows:

- i. A designation, by name, telephone number, and electronic mail address, of at least 1 official or employee in the assessor's office to whom taxpayer inquiries may be submitted directly by telephone or electronic mail.

Assessor of Record:	Courtney Borden, MAAO
Telephone Number:	734-475-2401
Electronic Mail Address:	assessor@lyndontownshipmi.gov

*Additionally, all Lyndon Township Assessor's Office employee contact information is provided on the Lyndon Township website at the following link <https://lyndontownshipmi.gov/assessing/>

- ii. An estimated response time for taxpayer inquiries submitted under subparagraph (i), not to exceed 7 business days.

The Lyndon Township Assessor's Office estimates a response time for taxpayer inquiries submitted under subparagraph (i), not to exceed 7 business days from the date of inquiry.

- iii. Information about how a taxpayer may arrange a meeting with an official or employee of the Assessor's Office for the purpose of discussing an inquiry in person.

A taxpayer may visit Lyndon Township Hall during normal business hours, on Thursdays, between 9am and 12pm, to meet with an official or employee of the Assessor's Office for the purpose of discussing an inquiry in person. Meetings may also be scheduled in advance by calling the Assessor's Office at (734) 475-2401.

- iv. Information about how requests for inspection or production of records maintained by the Assessor's Office should be made by a taxpayer and how those requests will be handled by the Assessor's Office.

A taxpayer may visit Lyndon Township Hall during normal business hours, on Thursdays, between 9am and 12pm, to request a property inspection or retrieve records maintained by the Assessor's Office. Inspection and record requests may also be made by calling the Assessor's Office at (734) 475-2401.

Inspection requests will be scheduled during normal business hours, on Thursdays, between 9am and 12pm, as determined and agreed upon between the taxpayer and an employee of the Assessor's Office.

Records maintained by the Assessor's Office will be provided to the taxpayer by visiting Lyndon Township Hall during normal business hours, on Thursdays, between 9am and 12pm, by mail, or by electronic mail, as determined and agreed upon between the taxpayer and an employee of the Assessor's Office.

- v. Information about any process that the Assessor's Office may have to informally hear and resolve disputes brought by taxpayers before the March meeting of the Board of Review.

Taxpayers may have their assessment reviewed by the Township Assessor's Office at any time to informally hear and resolve disputes brought by taxpayers before the March meeting of the Board of Review. The assessment process is an annual process and information is gathered and assembled throughout the year to make changes for the following year. The Assessor has no jurisdiction to change an assessment for the current year. Any changes after Tax Day (December 31st of the prior year) must be made by the Board of Review before their last scheduled meeting in March.