



Genoa Charter
Township
Debra Rojewski, Assessor
2911 Dorr Rd
Brighton, MI 48116
Phone (810) 227-5225

UNDERSTANDING YOUR ASSESSMENT NOTICE

During the latter part of February, property owners will receive a NOTICE OF ASSESSMENT, TAXABLE VALUE, AND PROPERTY CLASSIFICATION in the mail. Upon opening this notice, many people notice the bold print at the top that states, "THIS IS NOT A TAX BILL", which prompts them to set the notice aside.

IT IS VERY IMPORTANT THAT YOU REVIEW THIS NOTICE. This notice contains important information that will be used to calculate your property taxes for the 2014 tax year.

The time frame for you to appeal or correct any information in this notice is NOW. Once the Board of Review has adjourned, there is no further opportunity to appeal throughout the year.

The following is an explanation of each item contained in the notice. (Each explanation corresponds to the letter noted on the attached sample notice.)

- A) The name and address section shows the name and mailing address of the owner of record as it appears on our records. If you receive this notice and no longer own the property described in this notice, please contact the Genoa Township Assessor's Office. If you merely disregard this notice, we may not get the opportunity to update our information. Also, if you do not receive this notice by March 1st please contact the Genoa Township Assessor's Office.
- B) The property identification section shows the property identification number assigned to this parcel and the property address as it appears in our records. The property address may be different than the mailing address.
- C) This section indicates the percentage of Principal Residence Exemption (formerly Homestead Exemption) that the current owner is receiving. You must own and occupy the property described in the notice as your principal residence, and file an affidavit with the

Township Assessor, by June 1st of the current year to be eligible for the exemption.

Also indicated is the percentage of agricultural property, industrial and commercial personal property, and qualified forest property exemptions if applicable.

- D) The property classification section indicates the classification that is assigned to this parcel for assessment purposes. These class designations are used to ensure that properties are being compared to similar properties for purposes of determining assessed value. (Example: Residential sales are being used to determine residential values.) It is important to note that assessment classifications can be different than zoning classifications.
- E) The prior year's classification indicates what the assessment classification of the property was in the prior year, if different. If the classification has been changed, this notice constitutes your notice of a classification change.
- F) Line No. 1 indicates what the taxable value was for 2013 and what the taxable value has been determined to be for 2014. The amount in the column titled "change" is **not** the amount of change in your tax dollars to be paid in 2014. It is the change in taxable value from the previous year. The amount shown under the current year 2014 column is the amount your taxes will be based on for 2014.
- G) This section estimates the increase/decrease in 2014 taxes based on the change in taxable value and the total 2013 millage rate. (2014 millage rates are not available at this time.)
- H) Line No. 2 indicates what the assessed value was for 2013 and what the assessed value has been determined to be for 2014. The State of Michigan Constitution provides that the assessed value is 50% of the true cash value of the property. True cash value is the value that the property would bring in the open market. Again, the amount indicated in the change column is **not** the change in your tax dollars to be paid in 2014. It is the change in assessed value from the previous year.
- I) Line No. 3 indicates the tentative equalization factor is 1.000. This means that assessed values are within 50% of true cash value as required. This factor is tentative until State Equalization takes place in May. In rare instances, the State may determine that assessed values are not within 50% as required and they will apply a factor other than 1.000 to bring them into compliance.

- J) Line No.4 indicates the State Equalized Value as tentative. Once the Township has determined assessed values, the County Equalization Department and the State of Michigan review the assessment roll to determine that assessed values are indeed within 50% of true cash value as required. County Equalization takes place in April and State Equalization takes place in May; therefore, the State Equalized Value is tentative until May.
- K) Line No. 5 indicates if a transfer of ownership took place during 2013. If a transfer took place during 2013, the taxable value (the value you pay taxes on) becomes "uncapped" under Proposal A. "Uncapped" means that the assessed value and the taxable value will be the same in the year following a transfer. It is important to note that a transfer of ownership is not restricted to a transfer including a monetary transaction. A transfer of ownership may occur upon an inheritance or a gift. When there is more than one owner, a partial transfer may also occur.
- L) The 2014 Inflation Rate Multiplier (IRM) used to calculate 2014 taxable value is indicated here. The calculation of the IRM is set in statute and the local unit cannot use a different inflation rate multiplier
- M) The legal description area reflects the tax description (either in whole or in part) as it appears in our records.
- N) This section indicates the meeting dates and times scheduled for appeals before the Board of Review. The Board of Review schedules appointments at 10 minute intervals on the dates indicated to hear appeals from property owners. Please note that at the time of an appeal, the Petitioner (property owner or his/her agent) must provide evidence to support their contention of assessed value. To appeal "because taxes are too high" is not sufficient.
- O) The small print items at the end of the notice provide information regarding various appeal procedures, Proposal A, and Principal Residence Exemption filing. A larger print copy of this area is attached to the end of this document for your convenience.

If, after reviewing your assessment notice, you find that an item needs further explanation or you have further questions, please feel free to contact the Genoa Township Assessor's Office. (Contact information is at the top of page 1 of this document.)

Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec. 211.34c, as amended. This is a model assessment notice to be used by the local assessor.

FROM GENOA CHARTER TOWNSHIP DEBRA L ROJEWSKI 2911 DORR RD BRIGHTON MI 48116	PARCEL IDENTIFICATION PARCEL CODE NUMBER: 4711-23-100-.005 PROPERTY ADDRESS: 123 YELLOW BRICK RD. B BRIGHTON, MI 48116
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NAME AND ADDRESS OF OWNER OR PERSON NAMED ON ASSESSMENT ROLL: HAPPY HOMEOWNER 123 YELLOW BRICK RD A BRIGHTON, MI 48116	PRINCIPAL RESIDENCE EXEMPTION C % Exempt As "Homeowners Principal Residence": 100.00% % Exempt As "Qualified Agricultural Property": .00% % Exempt As "MBT Industrial Personal":..... .00% % Exempt As "MBT Commercial Personal":..... .00% Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
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ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (401 RESIDENTIAL-IMPROVED) **D**

PRIOR YEAR'S CLASSIFICATION: 401 **E**

This Change in taxable value will increase/decrease your tax bill for this year by approximately: \$12 G	PRIOR AMOUNT YEAR: 2013	CURRENT AMOUNT YEAR: 2014	CHANGE
1. TAXABLE VALUE (Current amount is tentative): F	32,400	32,918	518
2. ASSESSED VALUE: H	32,400	33,800	1,400
3. TENTATIVE EQUALIZATION FACTOR: 1.000 I			
4. STATE EQUALIZED VALUE (Current amount is tentative): J	32,400	33,800	1,400
5. There WAS/WAS NOT a transfer of ownership on this property in 2013 . WAS NOT K			

The 2014 Inflation rate Multiplier is: 1.016 **L**

Legal Description: SEC. 23 T2N, R5E, N'LY 1.5 A OF W 1/2 OF NW 1/4 LYING S & W OF P. M. R. R. 1.50A **M**

March Board of Review Information:

APPOINTMENTS FOR THE BOARD OF REVIEW CAN BE MADE BY CALLING (810) 227-5225 BETWEEN 9:00 AM - 5:00 PM APPOINTMENTS MUST BE MADE NO LATER THAN MARCH 7, 2014. **N**

HEARING DATES: MARCH 10, 2014 9:00 AM-12:00 PM & 1:00 PM-5:00 PM, MARCH 11, 2014 1:00 PM-5:00 PM & 6:00 PM-9:00 PM, MARCH 12, 2014 9:00 AM-1:00 PM

WRITTEN APPEALS AND HARDSHIP APPLICATIONS WILL BE ACCEPTED UNTIL 5:00 PM WEDNESDAY MARCH 7, 2014. POSTMARKS WILL NOT BE ACCEPTED.

* If you believe that these values, the property classification, or the information on line 5 is incorrect you may protest to the Local Board of Review, which will meet at: (see above)

* A nonresident may protest to the Board of Review by letter. Letter appeals are to be accompanied by a completed Board of Review petition form (form L-4035 or an alternate petition form used by the local unit of government). The petition form approved by the State Tax Commission (form L-4035) is available at www.michigan.gov/treasury. When you reach the site, click on Forms (at top of page), then click on Property Tax, then click on Board of Review.

* Proposal A, passed by the voters on March 15, 1994, requires your property taxes to be calculated on the Taxable Value (see line 1 above). If there is a number entered in the "Change" column at the right side of the Taxable Value line, that number is not your change in taxes. It is the change in Taxable Value. **O**

* State Equalized Value (SEV) is the Assessed Value multiplied by the Equalization Factor, if any (see line 3 above). State Equalized Value must approximate 50% of market value.

* IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2013, your 2014 Taxable Value will be the same as your 2014 State Equalized Value.

* IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2013, your 2014 Taxable Value is calculated by multiplying your 2013 Taxable Value (see line 1 above) by (which is the Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2014 Taxable Value cannot be higher than your 2014 State Equalized Value.

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review. The denial of an exemption from the local school operating tax for a "homeowner's principal residence" may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a Michigan tax Tribunal form or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib.

Protest at the Board of Review is necessary to protect your right to further appeals to the Michigan Tax Tribunal for valuation and exemption appeals and to the State Tax Commission for classification appeals. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing of a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19. The petition must be a Michigan Tax Tribunal form or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib.

HOMEOWNER'S PRINCIPAL RESIDENCE AFFIDAVIT INFORMATION REQUIRED BY P.A. 114 OF 2012. If you purchased your principal residence after May 1 last year, to claim the principal residence exemption, if you have not already done so, you are required to file an affidavit by June 1 for the immediately succeeding summer tax year levy and all subsequent tax levies or by November 1 for the immediate succeeding winter tax year levy and all subsequent tax levies.

2014 Change Notice "small print" attachment:

- If you believe that these values, the property classification, or the information on line 5 is incorrect; you may protest to the Local Board of Review, which will meet at the above dates and times.
- You may also protest to the Board of Review by letter. Letter appeals are to be accompanied by a completed Board of Review petition Form L-4035. The petition form approved by the State Tax Commission (form L-4035) is available at www.michigan.gov/treasury. Then you reach the site, click on Forms (at top of page), then click on Property Tax, then click on Board of Review
- Proposal A, passed by the voters on March 15, 1994, requires your property taxes to be calculated on the Taxable Value (see line 1 above). If there is a number entered in the "Change" column at the right side of the Taxable Value line, that number is not your change in taxes. It is the change in Taxable Value.
- State Equalized Value (SEV) is the Assessed Value multiplied by the Equalization Factor, if any (see line 3 above). State Equalized Value must approximate 50% of market value.
- IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2013, your 2014 Taxable Value will be the same as your 2014 State Equalized Value.
- IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2013, your 2014 Taxable Value is calculated by multiplying your 2013 Taxable Value (see line 1 above) by 1.016 (which is the Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2013 Taxable Value cannot be higher than your 2013 State Equalized Value.
- The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review. The denial of an exemption from the local school operating tax for a "homeowner's principal residence", may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a Michigan Tax Tribunal form or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib.
- Protest at the Board of Review is necessary to protect your right to further appeals to the Michigan Tax Tribunal for valuation and exemption appeals and to the State Tax Commission for classification appeals. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing of a petition by May 31, if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL.211.19. The petition must be a Michigan Tax Tribunal form or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib.
- HOMEOWNER'S PRINCIPAL RESIDENCE AFFIDAVIT INFORMATION REQUIRED BY PA 114 OF 2012. If you purchased your principal residence after May 1 last year, to claim the principal residence exemption, if you have not already done so, you are required to file an affidavit by June 1 for the immediately succeeding summer tax year levy and all subsequent tax levies or by November 1 for the immediate succeeding winter tax levy and all subsequent tax levies.