

## Elmwood Township

### Public Act 660 of 2018, Property Assessing Reform Published Policy

Public Act 660 of 2018 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 Assessor's Office published policy is 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: David McArthur  
Telephone Number: (989) 553-2789  
Electronic Mail Address: [macassessing@gmail.com](mailto:macassessing@gmail.com)
- (II) *An estimated response time for taxpayer inquiries submitted under subparagraph (I), not to exceed 7 business days.*  
The 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 purposes of discussing an inquiry in person.*  
A taxpayer may call or email the assessor's office to schedule in person meeting with an official or employee of the assessor's office.
- (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 request for property inspection or property records maintained by the assessor's office may be made by calling or emailing the assessor's office. Inspection requests will be scheduled as 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 email or can be picked up at the assessor's office, 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 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 31<sup>st</sup> of the prior year) must be made by the Board of Review before their last scheduled meeting in March.