

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.

1. The Rudyard Township Assessor's Office published policy is as follows

Assessor of Record: **Jessica Mowery, MAAO**

Telephone Number: **(906) 322-6601**

Electronic Mail Address: UpNorthAssessing@gmail.com

*Additionally, Rudyard Township Assessor's contact information is provided on the Rudyard Township Assessing Department's webpage <http://www.rudyardtownship.org/assessor.html>

2. The Rudyard Township Assessor's Office estimates a response time for taxpayer inquiries not to exceed 7 business days from the date of inquiry. If the inquiry requires a FOIA, it will be requested to file the inquiry with the Rudyard Township Clerk's Office.
3. A taxpayer may schedule a meeting with the Assessor for the purpose of discussing an inquiry in-person by calling (906) 322-6601 or by emailing UpNorthAssessing@gmail.com
4. A taxpayer may request for inspection or production of records maintained by the Assessing Department may be made by calling (906) 322-6601 or by emailing UpNorthAssessing@gmail.com. A Freedom of Information Act request may be required. Assessment information can also be obtained and is available on the Rudyard Township website: <http://www.rudyardtownship.org/>
5. Taxpayers may have their assessment reviewed by the Township's 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.