

# Understanding Your Assessment Notice

Annually, in February an Assessment Change Notice is sent to all property owners. This notice advises owners of the proposed changes in your property's values, current classification, exemption and transfer status along with your appeal rights. This document should be annually reviewed by owners.

Michigan Department of Treasury,  
1019 (Rev. 10-20)

## THIS IS NOT A TAX BILL

L-4400

### Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 208 of 1993, Sec. 211.24 (c) and Sec. 211.24c, as amended. This is a model assessment notice to be used by the local assessor.

<b>FROM</b> PITTSFIELD CHARTER TOWNSHIP DEPT OF ASSESSMENT 6201 W MICHIGAN AVE ANN ARBOR MI 48108		<b>PARCEL IDENTIFICATION</b> PARCEL CODE NUMBER: <b>Your Parcel No.</b> PROPERTY ADDRESS: <b>PROPERTY ADDRESS</b> ANN ARBOR, MI 48108	
<b>NAME AND ADDRESS OF OWNER OR PERSON NAMED ON ASSESSMENT ROLL:</b> PROPERTY OWNER MAILING ADDRESS ANN ARBOR MI 48108		<b>PRINCIPAL RESIDENCE EXEMPTION</b> % 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 Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
<b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)			
<b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)			
	<b>PRIOR AMOUNT YEAR: 2021</b>	<b>CURRENT TENTATIVE AMOUNT YEAR: 2022</b>	<b>CHANGE FROM PRIOR YEAR TO CURRENT YEAR</b>
1. TAXABLE VALUE (Current amount is tentative):	173,509	179,234	5,725
2. ASSESSED VALUE:	220,100	233,700	13,600
3. TENTATIVE EQUALIZATION FACTOR: 1.000			
4. STATE EQUALIZED VALUE (Current amount is tentative):	220,100	233,700	13,600
5. There WAS/WAS NOT a transfer of ownership on this property in 2021. <b>WAS NOT</b>			

The 2022 inflation rate Multiplier is: 1.033

Legal Description:

#### March Board of Review Appeal Information:

The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the State Tax Commission's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 619 (L-4035).  
Pittsfield Township Assessing Office e-mail is [assessing@pittsfield-mi.gov](mailto:assessing@pittsfield-mi.gov). Questions contact Assessor, Barbara L. McDermott at 734 822-3115.

**ASSESSMENT CHANGE REASON(S): 515 MARKET VALUE ADJUSTMENT**

**MARCH BOARD OF REVIEW WILL MEET ON MARCH 14TH 9 AM-12 PM AND 6 PM-9 PM, MARCH 15TH 9 AM-12 PM, MARCH 16TH 11 PM-5 PM. APPOINTMENTS ARE REQUIRED. CALL (734) 822-3115 TO MAKE AN APPOINTMENT. LETTER APPEALS MUST BE RECEIVED BY 5:00 PM, WEDNESDAY, MARCH 16TH, 2022. APPEALS RECEIVED AFTER THE DEADLINE WILL NOT BE CONSIDERED. AGENTS MUST PROVIDE CURRENT WRITTEN AUTHORIZATION WITH THE OWNER'S SIGNATURE. ADDITIONAL INFORMATION VISIT [WWW.PITTSFIELD-MI.GOV](http://WWW.PITTSFIELD-MI.GOV). CLICK ON DEPARTMENTS THEN ASSESSING.**

NOT LESS THAN 14 DAYS before the meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated on the Taxable Value (see line 1 above). The Taxable Value number entered in the "Change from Prior Year to Current Year" column, does not indicate a change in your taxes. This number indicates the change in Taxable Value.

State Equalized Value is the Assessed Value multiplied by the Equalized Factor, if any. State Equalized Value must approximate 50% of the market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2021, your 2022 Taxable Value will be the same as your 2022 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2021, your 2022 Taxable Value is calculated by multiplying your 2021 Taxable Value by 1.033 (inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2022 Taxable Value cannot be higher than your 2022 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](http://www.michigan.gov/taxtrib).

Filing a protest at the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. 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 211.29, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. 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](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2398) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

### Do You Have a Principal Residence Exemption?

Having a principal residence exemption reduces the amount of school operating millage you pay. You must own and occupy the property to qualify.

### What is Property Classification?

Property is classified according to its primary use. Typical classes of property are Residential, Commercial, Industrial, Agricultural and Personal Property. If you feel that your property is misclassified, you may appeal the classification to the Board of Review.

### Change in Value from Prior Year.

This is not the change in your taxes. It is the change from prior year to current year.

### Assessed Value and Taxable Value

Assessed Value is equal to 50% of the market value of your property. Taxable Value is the product of the previous year's Taxable Value increased by the Consumers Price Index unless there were physical changes to the property. The Taxable Value can never be higher than the Assessed Value.

### Did You Purchase the Property Last Year?

If you purchased this property in the previous calendar year, the Assessed and Taxable Values should be equal as required by State law.

### Board of Review Information

If you believe your assessed value is incorrect, you may appeal to the Board of Review. This is the only time of year allowed by Law to appeal. Protests to the Board of Review can be done in person by appointment or in writing. Please pay attention to the deadlines listed on this notice. When appealing you should provide any evidence you feel will support your claim to value.