

Public Act 660 of 2018, Property Assessing Reform

**Published Policy- Access to Assessor and Assessment Information**

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 for 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.

<b>Assessor of Record:</b>	<b>Christine Ledergerber, MCAO</b>
<b>Telephone Number:</b>	<b>(906)-248-5732 - Home Office</b>
<b>Electronic Mail Address:</b>	<b><u><a href="mailto:cledergerber@superiortownship.com">cledergerber@superiortownship.com</a></u></b>

\*Additionally, Superior Township's Assessor's contact information is provided on the Superior Township Assessing webpage.

2. The Superior Township's Assessor's Office estimates a response time for taxpayer inquiries usually within 24 hours not to exceed 7 business days from the date of inquiry.

3. A taxpayer may schedule a meeting with the Assessor for the purpose of discussing and inquiry in-person by calling (906) 248-5732 or by emailing [cledergerber@superiortwp.com](mailto:cledergerber@superiortwp.com)

4. A taxpayer may request an inspection or production of records maintained by the Assessing Department by calling (906) 248-5732 or by emailing [cledergerber@superiortownship.com](mailto:cledergerber@superiortownship.com). A Freedom of Information Act request may be required. Assessment information can also be obtained and is available on the Superior Township Website via the link to BS&A records.

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 taxpayer's before 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 taxday (December 31<sup>st</sup> of the prior year) must be made by the Board of Review before their last scheduled meeting in March.

6. All requests for property splits/comboes along with all necessary paperwork must be submitted and received by the Assessor by December 31.