

## HOPKINS TOWNSHIP ASSESSMENT APPEAL PROCEDURE & RECORDS REQUEST PROCEDURE

You must call or email the Hopkins Township Supervisor for an appointment. You must complete petition to the Board of Review. Board of Review petitions are available on the Hopkins Township website or request one by email. You may email all documents to [supervisor@hopkinstownship.org](mailto:supervisor@hopkinstownship.org) or deposit them in the Township drop box outside the Township Village Hall, 128 S. Franklin Street Hopkins, Michigan. Please let us know in advance if you use the drop box. Meetings are scheduled for 15-minute timeframes.

- Taxpayers who have any concerns or questions regarding their assessment or property record card are encouraged to contact the Assessor prior to 1<sup>st</sup> Monday in January to review their assessment. If the Assessor believes a change is warranted, a change may be made at the time of review.
- Residents who wish to appeal the assessed value of their property after Assessor's review may do so at the Local Board of Review. The Board of Review meets annually during the second week of March.
- Residents may appeal, by scheduling an appointment with the Assessor's office at 269-793-3184 or email to: [supervisor@hopkinstownship.org](mailto:supervisor@hopkinstownship.org) Annually on the 1<sup>st</sup> Monday in February or in person. Residents who appeal their values will need to provide market evidence if they believe that the assessment on the property is excessive.
- Resident and Non-resident taxpayers may protest their real and/or personal property assessed valuation in person before the Board of Review by appointment or by signed letter without the necessity of a personal appearance by the taxpayer or his or her agent. Appeals to be heard by appointment can be scheduled by calling (269) 793-3184 beginning annually on the 3<sup>rd</sup> Monday in February, or by scheduling an appointment by email to [supervisor@hopkinstownship.org](mailto:supervisor@hopkinstownship.org) Appeals made by signed letter must be received by the Office of the Assessor (Hopkins Assessor 1451 124<sup>th</sup> Ave Hopkins Mi. 49328) no later than the day before close of the annual March Board of Review.
- A signed letter of authorization must accompany all appeals to the Hopkins Township Board of Review for which the property owner authorizes a third party to act as an agent on behalf of the property owner.
- Protests of real and/or personal property assessed valuation should provide appropriate support for a particular position, such as sales of similar homes in the neighborhood, support for poverty exemption, receipts or invoices for recent construction activity, photographs of property damage or deterioration, etc. Hopkins Township encourages that protests be accompanied by a completed Board of Review Petition (Form L-4035) which will be available by emailing [supervisor@hopkinstownship.org](mailto:supervisor@hopkinstownship.org) or calling 269-793-3184.
- Residents may also appeal to the Board of Review if the taxes levied against their property create a financial hardship. To appeal based on poverty you must submit a completed Homestead Poverty Exemption Application by close of the March Board of Review. Form is available by emailing [supervisor@hopkinstownship.org](mailto:supervisor@hopkinstownship.org) or calling 269-793-3184 or on website: [www.hopkinstownship.org](http://www.hopkinstownship.org)
- Decisions of the Board of Review are mailed to the taxpayer on record.

### MICHIGAN TAX TRIBUNAL

Taxpayers who have appealed to the Board of Review in March and still believe that the value of their property is not correct may appeal to the Michigan Tax Tribunal in the same year as the assessment was made. The filing deadlines differ by the class of property:

- Commercial, Industrial and Utility real and personal property as well as Developmental Real Deadline is June 1 (no prior appeal to the Board of Review is required)
- Residential, Agricultural Real and Personal as well as Timber – Cut Over Real Deadline is July 31 (prior appeal to the Board of Review is mandatory)
- Filing Fees and other information regarding the Michigan Tax Tribunal are available online at <http://www.michigan.gov/taxtrib>

### STATE TAX COMMISSION

- Property Classification appeals ONLY may be appealed to the State Tax Commission by June 30. click on the link: [https://www.michigan.gov/treasury/0,1607,7-121-1751\\_2228---,00.html](https://www.michigan.gov/treasury/0,1607,7-121-1751_2228---,00.html)