

## **ASSESSING DEPARTMENT**

The Assessing Department has the responsibility of appraising and determining the true cash value of all taxable properties located within the City. This department also has the responsibility to prepare the assessment rolls and tax rolls for the City. The State of Michigan Constitution and Statute require that, notwithstanding, any other provision of law, the assessed values placed upon the assessment roll shall be at 50% of true cash value. The assessed values, when equalized, become the State Equalized Values.

A Notice of Assessment is mailed to each property owner in the beginning of March each year as notice of these values. The ONLY times these values may be appealed is during the March Board of Review. The dates and times of these meetings are on the Notice of Assessment. At the close of the March Board of Review the values become final and cannot be appealed. (With the exception of Commercial and Industrial Property which may be appealed directly to the Michigan Tax Tribunal by May 31).

The Assessing Department serves as a source of information for the public by maintaining for general inspection, subdivision plat maps, as well as property assessment cards for each parcel of land located in the City of Swartz Creek. The Assessor and her staff are constantly reviewing and updating records to reflect changes that occur to the individual properties.

The State of Michigan allows taxpayers an exemption from school operating taxes on one home that you own and occupy as your principal residence. A Principal Residence Exemption Affidavit (Form 2368) must be filed to the City by June 1<sup>st</sup> of the first tax year that this exemption is requested.