

# CLIENT ALERTS

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## Now Is the Time to Review Michigan Property Tax Assessments to Avoid Excessive Property Tax Payments

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Michigan property owners will be receiving their real property summer tax bill within the next few weeks. The amount owed may cause those who have not appealed their property taxes over the last several years to ask whether they are being assessed using inflated taxable values.

The general rule is that property in Michigan is assessed at 50 percent of the True Cash Value (i.e., Fair Market Value). If your assessments are higher, then there is an opportunity to reduce the assessed value through a tax appeal. This can lead to significant tax savings at a relatively low risk.

While the time to challenge this year's tax assessment has lapsed, it is never too early to begin preparing to challenge next year's tax assessments. To prepare for your property tax appeal, you should consider taking the following steps:

1. Every locality assesses property taxes differently. Review your locality's assessment process.
2. Hire a professional appraiser to assess the fair market value of your property to show that your property value is lower than the assessed value.
3. Gather information about recent sales in your area for properties that are comparable in size and value.

Butzel Long's tax appeal team represents clients that own industrial, commercial, or residential real property. We also represent clients in appeals for personal property tax assessments, appeal of changes in the classification of real estate from industrial to commercial, and applications for (or denials of) property as exempt from tax. Butzel Long takes these cases on a contingent fee basis and thus is only paid if there is a reduction in the property tax assessment. The fee is a percentage of the amount of the reduction or refund received.

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Butzel Long's tax team also represents clients in federal, state, or city tax appeals related to income, franchise, sales, or use tax assessments.

Property Tax Appeals must be filed for commercial properties before May 31 and for residential properties before July 31 of each calendar year, so once you receive your 2018 Property Tax Assessments at the end of this year, contact a Butzel Long attorney to start the process for appealing that assessment at the beginning of 2018. But of course, if you would like to discuss before that time, please contact us at your convenience.

Please contact Paul Mersino or Suzanne Miller.

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