

## Understanding Your Assessment Notice

Homeowners are encouraged to review your Notice of Assessment, Taxable Valuation, and Property Classification. This notice provides the property owner with pertinent information regarding their property. There are three important areas to review:

- The notice provides the 2025 valuations, the 2026 valuations and the amount of change.
- The document will show if the Taxable Value was "uncapped" as a result of a transfer of ownership. Line 5 of the notice will indicate whether there "was" or "was not" a transfer of ownership of the property during 2025. If there was a transfer of ownership, the Taxable Value will be the same as the Assessed Value.
- The notice will indicate the percentage of the property being used as a Principal Residence. If you own and occupy the property as your principal residence, the percentage indicated should be 100%.

Please review each of these areas for accuracy. If you believe that the values, the property classification, the Principal Residence percentage, or the information on line 5 is incorrect, please contact the Assessor's Office.

Also, you may verify your property record information online at: [www.macomb-mi.gov](http://www.macomb-mi.gov), then to Assessing Department and Public Data Records, or you may obtain a copy of your property record information from the Assessor's Office.

If you believe there is an error in any of the information on your notice or your property record information, or if you have any questions or concerns regarding any of this information, please contact the Assessor's Office.

If you have determined that there are no errors in the information on your notice or in your property record information, but you still do not agree with your values please contact the Assessor's Office. You may ask to informally discuss your value with an assessing employee to possibly resolve the issue, or you may appeal your value directly to the Board of Review, as explained in the following section.

## Board of Review

If you wish to make an appointment for an appeal hearing with the Board of Review, please call the Assessor's Office. An appeal must be made by the party to whom the property is assessed or their authorized agent. **Please see "Policies and Guidelines for Board of Review" at the end of this section.** Property owners protesting assessments should be prepared to present factual evidence to the Board of Review to support their contention that the Assessed Value exceeds 50% of the Market Value (True Cash Value) of the property. You will need to complete a Board of Review Petitions form prior to your hearing, so please arrive a few minutes prior to your scheduled time. Also, you must bring three (3) copies of **all** information you would like the Board to consider (copies will not be returned to you and copies will not be made when you arrive for your scheduled appointment time). You will have approximately 10 minutes to present your case to the Board. You will be notified by mail of the Board's decision. **The March Board of Review does not have the authority to change the increase in taxable value based on the Inflation Rate Multiplier of 2.7%.**

A non-resident may protest to the Board of Review by letter. Letter appeals must be accompanied by a completed Board of Review Petition Form L-4035. Letter appeals must be **received** by the Board of Review **prior to their adjournment.**

The Board of Review may also consider Poverty Exemption applications. Poverty Exemption guidelines have been adopted by the Macomb Township Board of Trustees. Property owners applying for a Poverty Exemption must submit a completed Hardship Application, including all required documentation. Applicants must personally appear before the Board of Review and request an application when scheduling an appointment. All hardship applications must be **received** by the Board of Review **no later than Friday, March 6<sup>th</sup>, 2026, at 4:30 p.m.** Hardship applicant hearings will be scheduled on a day following the receipt of the completed application.

March Board of Review date and times:

Monday, March 9<sup>th</sup>, 2026  
1:00 p.m. to 9:00 p.m.

Tuesday, March 10<sup>th</sup>, 2026  
9:00 a.m. to 5:00 p.m.

Appointments are made on a first-come, first-served basis. Property owners are encouraged to make their appointments as soon as possible.

## **Policies and Guidelines for Board of Review**

A resident property owner, who wishes to appeal to the Board of Review, must do so in person or by their agent or representative.

A property owner requesting an appearance before the Board of Review must do so by appointment only.

A petition that is submitted by an agent/representative to appear before the Board of Review, on behalf of a property owner, must include a current Letter of Authorization from the property owner(s) appointing them as their agent/representative.

Letters of Authorization must have an original legible signature(S) of the property owner(s) with the printed name(s) below.

Letters of Authorization must include parcel identification number(s) for the parcel(s) under protest.