

## **Public Act 660 of 2018, Property Assessing Reform Published Policy**

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 after 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.

The City of Plymouth's Assessor's Office published policy is as follows:

Assessor of Record: Jennifer Stamper, MMAO

Assessing Staff: Sara Gilo, MCAO

Telephone Number: (734) 453-1234 ext 252

Electronic Mail Address: [wcaassessing@plymouthmi.org](mailto:wcaassessing@plymouthmi.org)

Office Hours: Tuesday and Thursday 8:00 a.m. – 4:30 p.m.

The City of Plymouth's Assessor's Office estimates a response time for taxpayer not to exceed seven business days from the date of inquiry. If the inquiry requires a FOIA, it will be requested to file the inquiry with the City of Plymouth Clerk's Office.

A taxpayer may visit Plymouth City Hall during normal business hours, Monday through Friday, between 8:00 am and 4:30 pm to meet with an official or employee of the Assessor's Office for purposes of discussing an inquiry in person. Meetings may also be scheduled in advance by calling the Assessor's Office at (734) 453-1234 ext 252.

A taxpayer may visit Plymouth City Hall during normal business hours, Monday through Friday, between 8:00 am and 4:30 pm, to request a property inspection or retrieve records maintained by the Assessor's Office. Inspection and record requests may also be made by calling the Assessor's Office at (734) 453-1234 ext 252. Inspection requests will be scheduled during normal business hours, Monday through Friday between 8:00 am and 4:30 pm, as determined and agreed upon between the taxpayer and an employee of the Assessor's Office.

Records maintained by the assessor's office will be provided to the taxpayer by visiting Plymouth City Hall during normal business hours, Monday through Friday between 8:00 am and 4:30 pm as determined and agreed upon between the taxpayer and an employee of the Assessor's Office. Records can also be requested electronically such as email. Record card and taxpayer information is also available on the City of Plymouth's website. [www.plymouthmi.gov](http://www.plymouthmi.gov).

Taxpayers may have their assessment reviewed by the City of Plymouth's Assessor's Office at any time to informally hear and resolve disputes brought by taxpayers before the 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 tax day (December 31<sup>st</sup> of the prior year) must be made by the Board of Review before their last scheduled meeting in March.