

State Tax Commission Policy on Assessor Discipline Following a Failed AMAR Review

The State Tax Commission adopted the following policy on May 14, 2018:

Effective with the AMAR reviews conducted beginning in 2018, the State Tax Commission will automatically refer to the Michigan Administrative Hearing System (MAHS) for formal hearing any assessor that meets all of the following criteria:

1. An AMAR Review was conducted in a local unit where they were the assessor of record during the 2013 through 2017 AMAR cycle and that review indicated they did not meet the requirements for proper Economic Condition Factors, Land Value Maps, proper Land Value Determinations (this does not include land values without reason) or the true cash value on the local unit record cards indicate greater than 1% overrides (not including DNR PILT property); and
2. An AMAR Review was conducted in the same local unit during the 2018 through 2022 AMAR cycle, they remain the assessor of record and that review indicated they did not meet the requirements for proper Economic Condition Factors, Land Value Maps, proper Land Value Determinations (this does not include land values without reason) or the true cash value on the local unit record cards indicate greater than 1% overrides (not including DNR PILT property); and
3. The assessor during the review conducted in 2018 through 2022, was the same assessor of record during the review conducted in 2013 through 2017.