

UNDERSTANDING YOUR NOTICE OF ASSESSMENT

This is not a tax bill! It is a yearly explanation of your real property assessment and information that can affect the calculation of your property taxes.

Michigan Department of Treasury,
1019 (Rev. 10-20)

THIS IS NOT A TAX BILL

L-4400

Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec. 211.34c, as amended. This is a model assessment notice to be used by the local assessor.

<p>FROM</p> <p>MUSKEGON COUNTY EQUALIZATION 173 E APPLE AVE SUITE 201 MUSKEGON MI 49442</p>	<p style="text-align: center;">PARCEL IDENTIFICATION</p> <p>PARCEL CODE NUMBER:</p> <p>PROPERTY ADDRESS:</p> <p style="text-align: center;">MUSKEGON, MI 49442</p>																				
<p>NAME AND ADDRESS OF OWNER OR PERSON NAMED ON ASSESSMENT ROLL:</p>	<p style="text-align: center;">PRINCIPAL RESIDENCE EXEMPTION</p> <p>% Exempt As "Homeowners Principal Residence": 100.00%</p> <p>% Exempt As "Qualified Agricultural Property": .00%</p> <p>% Exempt As "MBT Industrial Personal": .00%</p> <p>% Exempt As "MBT Commercial Personal": .00%</p> <p>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>																				
<p>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)</p>																					
<p>PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)</p>																					
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;"></th> <th style="width: 15%;">PRIOR AMOUNT YEAR: 2021</th> <th style="width: 15%;">CURRENT TENTATIVE AMOUNT YEAR: 2022</th> <th style="width: 15%;">CHANGE FROM PRIOR YEAR TO CURRENT YEAR</th> </tr> </thead> <tbody> <tr> <td>1. TAXABLE VALUE (Current amount is tentative):</td> <td style="text-align: right;">67,251</td> <td style="text-align: right;">69,470</td> <td style="text-align: right;">2,219</td> </tr> <tr> <td>2. ASSESSED VALUE:</td> <td style="text-align: right;">95,400</td> <td style="text-align: right;">101,000</td> <td style="text-align: right;">5,600</td> </tr> <tr> <td>3. TENTATIVE EQUALIZATION FACTOR: 1.000</td> <td></td> <td></td> <td></td> </tr> <tr> <td>4. STATE EQUALIZED VALUE (Current amount is tentative):</td> <td style="text-align: right;">95,400</td> <td style="text-align: right;">101,000</td> <td style="text-align: right;">5,600</td> </tr> </tbody> </table>		PRIOR AMOUNT YEAR: 2021	CURRENT TENTATIVE AMOUNT YEAR: 2022	CHANGE FROM PRIOR YEAR TO CURRENT YEAR	1. TAXABLE VALUE (Current amount is tentative):	67,251	69,470	2,219	2. ASSESSED VALUE:	95,400	101,000	5,600	3. TENTATIVE EQUALIZATION FACTOR: 1.000				4. STATE EQUALIZED VALUE (Current amount is tentative):	95,400	101,000	5,600
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<p>5. There WAS/WAS NOT a transfer of ownership on this property in 2021 . WAS NOT</p>																					

The 2022 Inflation rate Multiplier is: 1.033

March Board of Review Appeal Information:

The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the State Tax Commission's website at www.michigan.gov/taxes. Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).

<p>MUSKEGON CITY HALL - 933 TERRACE STREET, MUSKEGON, MICHIGAN</p>	
<p>THE BOARD OF REVIEW WILL MEET ON THE FOLLOWING DATES & TIMES:</p> <p>MONDAY MARCH 14 & THURSDAY MARCH 17, 2022 TUESDAY MARCH 15, 2022</p> <p>9:00 AM-12:00 PM & 1:00 PM-4:00 PM 1:00 PM-4:00 PM & 6:00 PM-9:00 PM</p>	
<p>PLEASE CALL FOR AN APPOINTMENT OR FOR OTHER INQUIRES REGARDING YOUR ASSESSMENT</p>	
<p>MAIL LETTER APPEAL INFORMATION TO: 173 E. APPLE AVE. SUITE 201, MUSKEGON, MI 49442</p>	

ASSESSMENT CHANGED FOR THE FOLLOWING: VALUATION ADJ TO 50% OF MARKET
NOT LESS THAN 14 DAYS before the meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated on the Taxable Value (see line 1 above). The Taxable Value number entered in the "Change from Prior Year to Current Year" column, does not indicate change in your taxes. This number indicates the change in Taxable Value.

State Equalized Value is the Assessed Value multiplied by the Equalized Factor, if any. State Equalized Value must approximate 50% of the market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2021, your 2022 Taxable Value will be the same as your 2022 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2021, your 2022 Taxable Value is calculated by multiplying your 2021 Taxable Value by 1.033 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2022 Taxable Value cannot be higher than your 2022 State Equalized Value.

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review. The denial of an exemption from the local school operating tax for a "homeowner's principal residence" may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a Michigan Tax Tribunal form or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib.

Filing a protest at the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing of a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a Michigan Tax Tribunal form or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib.

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

Principal Residence Exemption
(reduces your tax liability if you qualify, see below)

Property type

Change in values (see below for explanations)

Was this property transferred to another owner in 2021?

Inflation rate multiplier (see taxable value below)

What to do if you want to appeal values, property type, or transfer of ownership.

Transfer of Ownership information

Appeal information

PRE information

Principal Residence Exemption: You must own and occupy your home as your principal residence to qualify and you do not claim the same or similar exemption on another home.

Assessed Value – may increase or decrease due to changes in the market (how it relates to the current assessed value), new construction or other physical changes. *Increases do not affect your taxes unless there has been new construction or a transfer of ownership occurs and the property is uncapped for the year following the sale.*

Taxable Value – increases or decreases by the rate of inflation or 5% (whichever is less). If new construction, class change, transfer of ownership (uncapping), change in use, etc., occurs, higher increases are possible. *This is the value that your taxes are based on.*