

Mark Halkola, Supervisor
Christa Gardner, Clerk
Christina Gardner, Treasurer
Aaron Janke, Trustee
Don Wareham, Trustee



Box 437 • 48545 Main Street
Dollar Bay, MI 49922
Phone (906) 482-8578
Fax (906) 482-8596

How to Appeal Your Assessment

There are three possible steps to the annual appeal process:

1. Assessors Review (local)
2. March Board of Review (local)
3. Michigan Tax Tribunal (state)

Assessor's Review:

Call the Assessor, Laura Erhart at 906-358-0504. Or send a written request to:

Erhart Assessing
Laura Erhart, Assessor
PO Box 13
Watersmeet, MI 49969

Taxpayers who are dissatisfied with the Assessors Review decision may appeal to the March Board of Review:

March Board of Review

Meets during the month of March. Contact the Osceola Township office at 906-482-8578, extension 1 or extension 3; or Laura Erhart, Assessor, for dates and times.

What is the March Board of Review?

The Board of Review reviews the assessment roll received from the Assessor to check to see it is complete, accurate, uniform and valid. They conduct public hearings in March to hear appeals from property owners.

Each year, prior to the March meetings of the local board of review, assessment change notices are mailed. These informational notices include State Equalized Value, Taxable Value, the percent of exemption as a Principal Residence or Qualified Agricultural Property, and whether or not an Ownership Transfer has occurred. If you believe the Assessed Value is more than half the value of your property, you may appeal the Assessed and/or Taxable Values at the March Board of Review. The Board has no control over millage rates or property taxes.

Other reasons to appeal to the Board of Review would include:

CLASSIFICATION: Indicates the use of your property. There are six classifications, Agricultural, Commercial, Developmental, Industrial, Residential and Timber Cutover.

STATUS: Certain properties are tax-exempt.

EQUITY: All properties within the jurisdiction are to be assessed at the same ratio; 50% of True Cash Value.

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DISABLED VETERANS' EXEMPTION: Veterans who qualify for this exemption must submit the required paperwork to the Township Assessor. ****NEW IN 2025**** The exemption once granted, remains in effect without subsequent annual reapplication by the disabled veteran or unremarried surviving spouse. The exemption continues until rescinded by the property owner or revoked by the assessor.

HARDSHIP: Poverty stricken property owners can request tax relief from the Board of Review through a hardship. Household financial documentation will be necessary.

Principal Residence Exemptions and prior year assessments can be appealed to the Township Assessor.

If you wish to appeal in writing complete an appeal form (Petition to Board of Review [Form 618, L-4035, Petition to Board of Review](#)) – or contact the township office for a form - and submit supporting documentation. Mail your appeal to the address above, drop off at the Township Office, or bring it with you to the Board of Review.

Forms dropped off at the Township office can be brought to 48545 Main Street in Dollar Bay on Monday, Tuesday, and Wednesday from 9:00 AM – 12:00, or placed in the drop box outside of the office door. The Board of Review meets at the same address in the Board Room.

Michigan Tax Tribunal

Property Classified Real Property

Protest at the March Board of Review is necessary to protect your rights to further appeal to the Michigan Tax Tribunal for valuation and exemption appeals and/or State Tax Commission for classification appeals. To appeal a decision of the March Board of Review, you must write to the Michigan Tax Tribunal before June 30th each year. Please visit www.michigan.gov/taxtribunal for the appropriate appeal form.

Property Classified Commercial Real, Industrial Real; and Commercial Personal, Industrial Personal and Utility Personal

Taxpayers who wish to appeal for these classifications are not required to appear at the March Board of Review. However, if desired, an appeal may be made to the March Board of Review (see above for mailing address) or an appeal can be made directly to the Michigan Tax Tribunal prior to May 31st. For Personal Property Appeals to the Michigan Tax Tribunal require that a personal property statement was filed by February 20th.

Michigan Tax Tribunal

P.O. Box 30232

Lansing, MI 48909

(517) 373-4400

www.michigan.gov/taxtribunal

*This institution is an equal opportunity provider and employer.
Complaints of discrimination should be sent to USDA, Director, Office of Adjudication,
1400 Independence Ave SW, Washington DC 20250-9410*