

## Michigan Property Tax Assessment Appeal Deadlines Extended

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May 20, 2020

On May 16, 2020, Michigan Governor Gretchen Whitmer signed Executive Order 2020-87 temporarily modifying the procedures and deadlines for protesting residential property tax assessments, appealing from commercial and industrial property tax assessments, and certain required reporting by local and county officials.

The Executive Order extends the deadline for filing commercial and industrial property tax assessment appeals in the Michigan Tax Tribunal from May 31, 2020, to July 31, 2020. A prior board of review protest is not required for commercial and industrial appeals.

The deadline for residential assessment appeals remains July 31, 2020, and a protest to the local board of review remains a prerequisite to residential appeals. However, the order allows taxpayers who did not protest before the March board of review to bring protests before the July board of review, and allows resident taxpayers to appeal by letter. Normally, resident taxpayers are required to appear in person. The order does not allow a July board of review to reconsider a protest, request or other property tax matter that was previously denied by a March board of review.

To the extent the order creates a conflict with any deadline or other requirement set by a local unit of government's charter or ordinances, the contents of the order control.

The complete Executive Order can be viewed [here](#).

For more information on how this Executive Order might affect you, please contact the authors or your Miller Canfield attorney.