

Assessing Department

202 W. Main Street

PO Box 220

Michigamme, MI 49861

MICHIGAMME TOWNSHIP

Board of Review – Petitioner Procedures

Each parcel number shall have its own petition. The petition is available upon request or upon arrival.

- 1 Owner's Estimated True Cash Value of the Property.
- 2 Desired Classification, if protesting the classification.
- 3 Protest for Qualified Agricultural Property.
- 4 The Reason for Protest, as well as
- 5 Complete Certification to include signature, mailing and email address, and phone number.

Each petition will have no more than ten (10) minutes to present documentation and state the case. Petitioners with more than one parcel number will receive an additional five (5) minutes for each parcel number.

If the petitioner is not the property owner, a letter of authorization should be provided.

Petitions may not be acted upon, nor a decision made until all information is gathered, the members have had an opportunity to investigate, confirm facts, discuss, request further data from the Assessors including but not limited to a site visit, review property tax laws or tribal and court decisions.

Petitioners will be notified of the results by the first Monday in June, which is **June 1, 2026**. All notifications will be made in writing and mailed via USPS. Most decisions will be made within five (5) business days.

If you disagree with the decision of the Board of Review regarding the tentative assessed value, you may appeal that decision by filing a petition with the **Michigan Tax Tribunal**. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by **May 31, 2026**. Agricultural Real, Residential Real, Timber-Cutover Real and Agricultural Personal Property may be appealed by **July 31, 2026**. The petition must be filed on 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.

If you disagree with the decision of the Board of Review regarding the **classification** of your property, you may appeal that decision by filing a petition with the **State Tax Commission** on Form 2167 (L-4100) *Property Owner Petition for Change of Property Classification* by **June 30, 2026**.

Contact Assessor: Justin Murawski 906-396-5429 michigammeassessor@gmail.com