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DEPARTMENT OF TREASURY  
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**Bulletin No. 2 of 2014**  
**February 10, 2014**  
**Property Inspection**

**TO: Assessing Officers and County Equalization Directors**

**FROM: Michigan State Tax Commission**

**SUBJECT: Property Inspection**

The purpose of this Bulletin is to provide assessing officers with guidance regarding the inspection of property.

As a guideline, the State Tax Commission recommends that assessors inspect 20% of properties in their local unit annually. Of primary importance is that assessors have a documented inspection plan that provides for consistent review of all properties within the local unit over a specified period of time. Inspection (record card review) is defined as a physical measuring and listing of all a properties elements, including but not limited to class of construction, square footage, listing of improvements (garages, decks, porches, etc). While an interior inspection of a property is desired, it is not mandated by the Commission. With approval from the property owner, it is appropriate for assessors to ask questions regarding the interior of their property to ensure accurate assessments. Accurate assessments, including accurate record cards are always to the benefit of the property owner. Assessors are frequently asked to provide record card information to assist in a property owner obtaining a mortgage or to assist in public safety issues.

The first step in an inspection program is to ensure that all real property owners, both residents and business owners, are made aware that an inspection (record card review), will be conducted in their area. Assessors should provide a venue to explain the inspection program and allow property owners to ask questions and receive accurate information. The State Tax Commission suggests that the local unit send a letter of introduction to the owners of property selected for inspection no less than 14 days prior to the start of the inspection. One option is to include the introduction letter with the annual assessment change notices. The letter of introduction should include direction regarding how a property owner can inform the local unit that they do not grant permission for anyone to access their property and that the property owner is not required to grant inspection. This can include any of the following options: calling the local unit, returning a card or an on-line option. One option is to include specific check off boxes (finished basement, how many bedrooms etc.) on the letter/postcard or the on-line response, for people who do not want an interior inspection.

The Assessor and all field staff members working on the inspection should carry a photo identification card produced by the local unit at all time to present to property owners during their inspection. The State Tax Commission recommends that door hangers be left on every door when a property owner is not on premise during the inspection. Door hangers will inform property owners that an inspection of their property has been completed in accordance with the introduction letter. Local unit contact information should be included on the door hangers to inform property owners where to direct questions. If the property owner is on premise but did not hear the knock or doorbell, leaving a door hanger shows that you made a good faith effort to ask for permission to measure before walking around their house and property.

Assessors are advised of the following:

1. There are no circumstances under which it is proper for an assessing officer or field staff member to look in the windows of a home or property.
2. If a taxpayer requests that an assessing officer or field staff member leave their property, they should do so immediately and without question.
3. Assessing officers must follow statutory requirements when determining new, loss, additions and losses to a property. Those determinations must be based on supporting evidence. The State Tax Commission has an established complaint and discipline process that will address any circumstance when an assessing officer does not follow statutory requirements, State Tax Commission Guidelines or State Tax Commission Rules in the performance of their duties.
4. As indicated on the Audit of Minimum Assessing Requirements (AMAR) review sheet, failure to meet one or more of the minimum AMAR requirements does not automatically result in State Tax Commission assumption of jurisdiction of the assessment roll.
5. The State Tax Commission has determined that record cards must meet a minimum of 90% accuracy. Accuracy is determined through a random record card review conducted during the AMAR. Accuracy is a weighted measure determined through examination of the exterior elements of a property. This includes but is not limited to: class of construction, square footage, listing of improvements (garages, decks, porches, etc).