

# What Homeowners Can Do To Appeal Rising Tax Bills

## analysis

By EMORY DANIELS

A number of homeowners in Farmington Township have expressed concern over tax bills and have been asking how to oppose paying the higher amounts.

Some 18,000 homeowners received tax bills, all of which included the information that assessments are higher than in 1968.

ALL OF THE property owners had their assessments raised by at least 7% but some property was assessed 10-15% higher than the previous year.

Most of the complaints about the tax bills are coming from those owners whose property assessments were hiked by more than 10%.

There are three avenues available for homeowners to protest tax bills or oppose taxation policies: administrative appeals, judicial appeals; or legislative appeals.

Administrative and judicial appeals may correct an inequity on the individual tax bill. A legislative appeal could result in enactment of bills to reform taxation practices to affect favorably next year's bills.

1969 TAX BILLS may be appealed by appearing before the Tax Review Board, March 2 is the last day to file a complaint with the local review boards which will meet on March 3, 9, 10 this year. Homeowners should file their complaints with the assessor's department in city hall or the township hall, depending upon where they live.

If the homeowner feels he has not obtained justice by appealing to the local board, he then can file an appeal with the State Equalization Board. Only after an appeal is made with the State Equalization Board can an appeal be made to the courts. The courts usually will make changes only if fraud can be proved.

THE CITY'S tax bills are not mailed until July. However, the Assessor's Review Board met Feb. 9-13 to explain why the assessments had been raised.

This year, the city assessor's review resulted in 15 phone calls and 22 persons appearing before the board.

The city did not change any assessments this year except for vacant acreage and a few properties. But it is expected the Oakland County Equalization Board will announce by May that the city's 1970 State Equalized Valuation (SEV) factor for 1970 will be 1.28, or 13% higher than in 1969.

FARMINGTON TOWNSHIP in 1969 had its SEV factor raised from .93 to one by the county. The factor is multiplied against all properties to raise the assessment of each taxpayer by at least 7%.

However, the township assessor locally raised the assessments in some neighborhoods before the county set the SEV factor. Local assessments were raised in areas in which home sales indicated a rise in market value.

If the township had not conducted a local reassessment in some areas, all properties could have experienced an increase over 7%.

Township Assessor Robert Rohmer told the Enterprise &

Observer if he had not done some reassessing the SEV factor most likely would have been higher.

A higher SEV factor would have penalized unfairly those residents living in older neighborhoods where the market has not fluctuated. Instead, he added, it is better to raise the assessments of those owners whose property value has actually gone up.

There will be more reassessing in 1970, added Rohmer. The township has been told by Oakland County that real estate samplings taken in the township in 1969 indicate the market value is 16% higher than it was in 1968.

THE COUNTY GAVE an indication it would have to give the township a SEV factor of 1.16 for 1970 unless local reassessing is accomplished.

This leaves Rohmer two choices: do nothing and accept a SEV factor of 1.16 for 1970; or reassess in areas experiencing a rise in real estate sales to reduce the SEV factor.

If no reassessing is accomplished, the county could set the 1.16 SEV factor for 1970. This would mean the assessment for every property owner in the township would be raised 16% even if the market value of his home stayed the same or dropped.

If those areas where homes are selling for more are reassessed, Rohmer could bring the factor back down to one or 1.2 for 1970. Even a 1.2 factor would only be a 2% hike for all property owners.

The sales samplings used to compute the SEV factor were taken in 1966 before Jan. 1 of this year. If prices of homes drop after Jan. 1, 1970, it will not be reflected in the SEV factor until the 1971 tax year.

Rohmer says when he finishes his assessment work in 1970, the county equalization board will then set the factor. Hopefully, the average assessment for the entire township will be up at that point so the factor will not rise.



CONVERSATION - Congressman Jack McDonald and Jan Nankervis chat over teacups at the recent tea given by the Republican Women's Organization of Farmington. McDonald was guest speaker at the event. (Evert photo)



PRACTICE MAKES PERFECT--Marcia Livingston, Gail Halava and Chuck Cook practice for the vocal music festival held in Oak Park High School Feb. 7. Singers at Farmington High, they helped their school rack up a record of 50% superior and 50% excellent ratings in the district competition. (Evert photo)

# Homeowners Ignore Early Tax Warnings

## Daniels Den

By EMORY DANIELS

Farmington Township has sent out some 18,000 tax bills and Michigan Bell is prospering as homeowners have been calling this office, township offices and each other.

The callers to this office express shock their assessments have gone up so high and ask what to do about it. A few callers ask why this paper hasn't printed anything about taxes going up.

JUST TO SET the record straight, on April 20 the lead story on page one of the Enterprise & Observer carried this headline: "Spiraling Land Prices Here Prompts Assessment Hikes."

That story reported a prediction made by officials that the Assessor's Equalized Valuation (SEV) factor was expected to rise from .93 to 1.0. Our readers were warned last April that township assessments were expected to rise by 7%.

On Dec. 14, this paper ran another lead story on page one entitled: "Township Tax Bills Higher? There's A Reason." That story reported that the amount of dollars homeowners paid in taxes would be about 8% higher.

That story explained a homeowner assessed at \$10,000 SEV (\$20,000 market value) would pay \$509 in taxes instead of \$470 he paid the previous year.

There is nothing new to report since Dec. 14. What is happening now is the mechanical mailing of tax notices, but the facts have already been reported. Now we are experiencing the shock wave.

Some homeowners had their assessments raised 10 or 15% instead of just 7%. The 7% represents an average figure for the entire township.

When Oakland County set the SEV factor, the township then had to raise assessments so its total assessed valuation would be 7% higher than the previous year.

It would not be fair to raise assessments in older residential areas where the true cash value or market value has not increased. So instead, the township attempts to assess those areas which have actually experienced a fluctuation in market value—a selec-

tion aided by real estate samplings made by the county.

THIS WRITER can sympathize with the plight of the homeowner, being one himself. If we are going to have property tax, the concept of assessing 30% cash value is a good one, but the machinery used to arrive at that figure is not equitable.

In December, the Enterprise & Observer ran a series of articles on assessment practices and concluded by urging residents to write legislators and ask for reform. This was before the mailings. Maybe it was too early to talk about taxes.

Editors would like citizens to be citizens year round and not just when crises arrive. And editors would rather examine a problem area before it becomes a crisis instead of waiting for the shock waves.

AS A YARDSTICK take your state equalized valuation and multiply it by two. The answer should be what you

could sell your home for if you wanted to sell it.

Ask a realtor to give a quick appraisal. If your answer is 10% higher than what your house should sell for, an appeal to the Tax Review Board might be advantageous.

The best approach this year is to approach the Review Board with fingers crossed. Then write Sen. George Kuhn and Rep. Raymond Baker and urge them to support legislation to correct inequities in assessment practices.

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Emory Daniels, Editor  
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Phone 474-6225

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# Letter To The Editor

EDITOR:

It would be interesting to learn if the parents in Farmington Meadows and Farmington Oaks who raised the "hue and cry" this fall about their children needing paved walks to Power Jr. High are the same people who aren't bothering to shovel their own walks.

Some of the walks are shoveled, but children still must wade through snow and ice covered walks to get to Flinders School.

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