



Dean Babb expected appeals

# Hills deluged with tax appeals

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increase. They thought something was wrong."

OF THE 712 residential appeals, the review board granted reductions to 266 totaling \$1.23 million. The board also granted \$1.22 million in 53 of the total 82 hardship cases appealed.

"Assessments are tied-barred to the market," Babb said. "If the market is growing, the assessments ultimately will reflect that market."

An assessment is a value placed on property for tax purposes. An assessment should be approximately 50 percent of market value — the usual selling price — as required by law. Assessments fluctuate up and down because market values change almost annually.

Anger was prevalent among homeowners appealing their assessments. But as statistics bear out, the strength of the housing market is too apparent to provide assessment reductions in a majority of the residential appeals, Babb said.

DESPITE THE majority of residential appeals, \$10.7 million of the total \$14.4 million in reductions were given to commercial and industrial property owners.

"A lot of (commercial) property the year before was reduced. But the board of review has jurisdiction for only one year so the assessment automatically goes back up (this year)," Babb said.

Based on data presented by commercial and industrial property owners, the "economics haven't changed." Many commercial

appeals concerned apartment complexes, the owners of which provided data showing high vacancy rates.

Apartment complexes were among those hardest hit in 1987 when commercial and industrial assessments were increased an average 35 percent following a major reappraisal by the Oakland County Equalization Division, Babb said.

Commercial and industrial property assessments "are far more sophisticated than residential" and involve factors such as income, market sales and costs.

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# Seniors may be eligible for tax relief

By Joanna Maliszewski  
staff writer

Older Farmington Hills residents' concerns last week about increasing property tax assessments and their inability to keep pace with "Yuppies'" ability to pay big dollars for housing did not go unheard.

There's a lot of sympathy but fewer hard-fast solutions to what appears to be a growing financial schism between older or long-term residents who bought their homes at lesser prices and the often shocking prices now paid by younger, upwardly mobile residents.

But some help is available for older residents in the form of the state Homestead credit and appealing to the board of review for hardship, said assessor Dean Babb.

The 1973 Homestead Property Tax Relief Act provides a way for taxpayers to link property tax to household income as a means of making the tax system fairer, Babb said.

**The 1973 Homestead Property Tax Relief Act provides a way for taxpayers to link property tax to household income as a means of making the tax system fairer, Farmington Hills assessor Dean Babb said.**

Known as the "circuit breaker," it is a device through which taxpayers can receive a credit for an amount of their property tax that exceeds a certain percentage of household income for the year. Among those eligible for the circuit breaker are senior citizens age 65 or older or surviving spouses of taxpayers who would

have been 65 prior to Dec. 31 of any given year, Babb said.

"EVEN IF the senior doesn't have to pay income tax, they can still file for this credit," said Babb.

Two years ago, the state began automatic mailing of the homestead credit forms to senior citizens. The

forms also are available at city hall and post offices. But they must be filled out.

Under the homestead act, senior citizens can be granted a credit when property taxes exceed 3.5 percent (if household income exceeds \$5,001) of their household income with a maximum rebate of \$1,200.

For example, Mr. and Mrs. Taxpayers' household income in 1987 was \$6,500. They are to pay \$800 in property tax. Under the program, they must pay \$227.50 of their taxes and will be refunded \$572.50. "The key is 3.5 percent of your income," Babb said.

Senior citizens earning less than \$20,000 annually also can also file for a deferment of summer property tax collection until the following Feb. 15 if their household income in the prior taxable year did not exceed

\$20,000, Babb said.

Senior citizens may also appeal their property tax assessments to the annual board of review. If eligible, senior citizens can file for hardship or the inability to pay.

"Their (senior citizens) tax bill is such that \$1,200 (maximum homestead credit) is not enough. The board can adjust the assessment to compensate it. You can set the assessment so they can maximize the circuit breaker," Babb said.

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