

# Special Assessment Appeal Process

Washtenaw County Board of Public Works  
Public Act 185 of 1957

Public Works projects help to ensure public safety, protect public health and safeguard the environment. These projects may involve establishing a Special Assessment District (SAD), in which property owners who benefit from the project all contribute to the project's costs. Property owners who object to their special assessment may file an appeal following the process here.

## Step 1

Property owner notified they are part of the SAD. The notice lists the date of a Public Hearing, where citizens may object to the project or to the creation of the SAD.

## Step 2

First Public Hearing takes place. Citizens may file an objection to the project or to the SAD using either of the following methods:

- Send a letter or email to the Director of Public Works.
- OR-
- Appear in person at the Public Hearing.

## Step 3

Board of Public Works creates the special assessment roll, which is a listing of all the property owners in the SAD and the amount to be assessed for each parcel of land.

## Step 6

Board of Public Works confirms the special assessment roll, after making any necessary corrections.

## Step 5

Second Public Hearing takes place. Citizens may file an objection to the special assessment roll using either of the following methods:

- Send a letter or email to the Director of Public Works.
- OR-
- Appear in person at the Public Hearing.

## Step 4

Property owner notified of second Public Hearing, where citizens may object to the special assessment roll.

To be able to file an appeal, the property owner **MUST** attend a public hearing -OR- submit a written objection by the close of the second Public Hearing.

## Step 7: Michigan Tax Tribunal

If the property owner still objects to the special assessment roll, he/she has the opportunity to appeal to the Michigan Tax Tribunal within 30 days of confirmation of the roll. The Michigan Tax Tribunal is an administrative court that hears appeals for individual, property, and business tax matters. Property owners objecting to special assessments are able to file a Small Claims Special Assessment Appeal. The filing fee for this appeal is \$100.00, payable to the State of Michigan.

For questions about the Michigan Tax Tribunal process, please visit [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib) or call 517-373-4400.



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