

**Assessment Information Packet
For Taxpayers**

**City of Detroit
Board of Assessors**



August 2017

Table of Contents

Background of Proposal A	3
Uncapping After Transfer	4
Transfers of Ownership	5
Foreclosure Sales	6
Example of Assessment Notice	8
Calculating Your Property Tax Bill	9
Board of Review: How to Appeal Your Property Assessment	10
Neighborhood Enterprise Zone (NEZ) Information	11
Additional Information	13

Background of Proposal A

The property tax reforms instituted under "Proposal A" required a "cap" or limitation on the annual increase in a property's taxable value while it is owned by the same person. An excerpt from the Michigan 1963 Constitution, Section 3, states: "For taxes levied in 1995 and each year thereafter, the legislature shall provide that the taxable value of each parcel of property adjusted for additions and losses, shall not increase each year by more than the increase in the immediately preceding year in the general price level, as defined in section 33 of this article, or 5 percent, whichever is less until ownership of the parcel of property is transferred." Therefore, in the tax year following the transfer of the property, the taxable value will "uncap" and become equal to the "assessed value". The year following the uncapping, the limitation will begin anew until such time the property transfers again.

The assessed value is one-half of the assessor's estimate of market value of your property. The capped value is calculated annually using the following formula: $(\text{Prior Year Taxable Value} - \text{LOSSES}) \times (\text{lesser of the consumer's price index or } 1.05) + \text{ADDITIONS} = \text{CAPPED VALUE}$.

Taxable value is equal to the lesser of Assessed Value or Capped Value. The taxable value, the number upon which the property taxes are levied, is determined each year by comparing the assessed and capped values and choosing the lower of the two.

On March 15, 1994 the voters of the State of Michigan approved Proposal A, which made significant changes to the State Constitution. Most notably, for Boards of Review, Proposal A implemented a cap on the growth in Taxable Value. Taxable Value was a new term. Starting in 1995, property taxes have been calculated using Taxable Value rather than State Equalized Value, which was used prior to 1995.

On December 29, 1994 the Governor signed into law Public Act (PA) No. 415 of 1994. PA 415 of 1994 contains many changes to the General Property Tax Act regarding the implementation of Proposal A. Significant additional changes were implemented by PA 476 of 1996.

What has not changed is the method of computing Assessed Value and the system of county and state equalization. The "traditional" Assessed Value is still required to be 50% of market value. There shall still be a State Equalized Value (SEV) for each property in the State of Michigan. Properties of similar value within a township or city must still have similar Assessed Values. In other words, the uniformity provisions of the 1963 Michigan Constitution still apply.

The biggest change, starting in 1995, was the requirement to calculate a Taxable Value for each property in the State of Michigan. Starting in 1995, property taxes were calculated using Taxable Value rather than State Equalized Value. It is Taxable Value, not assessed or equalized value, which is subject to the cap required by Proposal A.

The Board of Assessors and the Board of Review ARE REQUIRED BY LAW to increase the Taxable Value by the applicable rate of inflation.

Uncapping After Transfer

Did you know that the year after you purchase a property in the State of Michigan the property's taxable value uncaps? This uncapping happens whenever there is a transfer of ownership. This may mean a SIGNIFICANT rise in your yearly property taxes. BE INFORMED! Do not allow misinformation about Proposal A to cost you. The following definitions should assist in giving you a better understanding of what the uncapping means.

ASSESSED VALUE & STATE EQUALIZED VALUE (SEV): The assessed value should represent 50% of the current true cash value of your property. IT IS NOT BASED UPON THE PURCHASE PRICE OF YOUR INDIVIDUAL SALE. IT IS BASED UPON A SALES STUDY OVER A PERIOD OF TIME.

E.g. the subject property has an assessed value of 38,500, which represents a true cash value of \$77,000. The **State Equalized Value (SEV)** for the subject property is also \$38,500.

TAXABLE VALUE: The TAXABLE VALUE is an important number to understand. The taxable value is used to calculate your property taxes. The taxable value multiplied by the authorized Millage rate (a mill is 1/1,000th) yields the tax levy (or the taxes you pay).

E.g. the assessed value of the subject property is \$38,500. The owner has been in the home since 1994 and the taxable value is 9,194. For this EXAMPLE ONLY, let's assume a Millage rate of 50 mills for the current year.

The original owner's taxes would be:
 $9,194 \text{ (Taxable Value)} * 50 \text{ (Millage Rate)} = 459,700/1000 = \459.70 in Taxes

(Remember that a mill is 1/1000th) so divide number by 1,000.

UNCAPPED: The subject property TRANSFERS OWNERSHIP ONE YEAR. The first year in the property the taxes for our subject property were \$459.70. The year AFTER THE TRANSFER OF OWNERSHIP THE PROPERTY UNCAPS and the **Taxable Value is set equal to the State Equalized Value**. In our example, the Taxable Value would now be \$38,500.

**Taxable Value of 9,194 UNCAPS to
\$38,500**

The new owner's taxes would be:
 $38,500 \text{ (Taxable Value)} * 50 \text{ (Millage Rate)} = 1,925,000/1000 = \$1,925 \text{ in Taxes}$

In one year, the subject property's taxes increased from \$459.70 to \$1,925 due to the transfer of ownership. PROPOSAL A WAS ADOPTED BY VOTE ON MARCH 15, 1994 AND WENT INTO EFFECT IN 1995. THE UNCAPPING OF THE TAXABLE VALUE IS PER STATE LAW.

PRINCIPAL RESIDENCE EXEMPTION (PRE) - The principal residence exemption status of a property is set as of May 1st of that year. You must OWN AND OCCUPY the property by May 1st and your driver's license must reflect this same address to qualify for the PRE. Please check the School Operating Mills on your tax bill for Millage rate savings.

Transfers of Ownership

Typical Transfers of Ownership:

1. Deed
2. Land Contract
3. Conveyance of Trust
4. Distribution of Trust
5. Change in Beneficiary of Trust
6. Distribution after Owner Dies
7. Lease
8. Corporation, Partnership, etc.
9. Tenancy in Common

Typically not Transfers of Ownership:

1. Spouse to Spouse
2. Tenancy by Entireties
3. Life Lease
4. Foreclosure or Forfeiture
5. Redemption-Tax Reverted Lands
6. Conveyance to Trust When Beneficiary is same as Settlor
7. Court Order
8. Joint Tenancy
9. Security Interest
10. Affiliated Group
11. Normal Public Trading
12. Common Control
13. Tax Free Reorganization

Date of Transfer of Ownership:

1. Transfers of Ownership started January 1, 1995 per Proposal A
2. Date of an Individual Transfer is the Date of Deed or Land Contract is DELIVERED to buyer, however:
 - a. Usually not the same as the date the Deed or Land Contract is signed
 - b. Frequently NOT the same as the date recorded with the Register of Deeds
 - c. Usually NOT the same as the date of the Offer to Purchase.

NOTE: All Property Transfer Affidavits must be accompanied by a Deed or Closing Statement. A Memo of Land Contract **cannot** be used to transfer ownership.

Foreclosure Sales

From State Tax Commission Bulletin No. 6, August 15, 2007

TO: Assessing Officers and County Equalization Directors

FROM: State Tax Commission

RE: Guidelines for Foreclosure Sales

Market sale transactions for real property are used by Michigan assessors and equalization directors to compare the assessor's assessments of particular properties that have sold in arms-length transactions with the actual sale prices for those same properties. The average ratio between the assessments and the sale prices should be 50%, since the assessment of the property should be at 50% of true cash value, as required by MCL 211.27a. However, since the market for real estate constantly changes, the average ratio actually found will usually not be 50%. In such cases, the county equalization director will require the assessor to adjust his or her level of assessment the next year so that the 50% ratio is reestablished. Further, within each local assessment jurisdiction, the assessor must conduct similar ratio studies to determine the levels of assessment in the various neighborhoods or sub-markets in the jurisdiction.

The proper selection of sales for inclusion in these ratio studies is critically important to the development of uniform and accurate assessments. The State Tax Commission has established guidelines to be used when reviewing sales for sales-ratio studies. The purpose of the guideline is to provide direction when compiling a "desk-reviewed" sales study. Desk-review means determining whether a particular sale will be used in a study based on transfer documents and other information in the office without additional investigation or field inspection.

Deviation from the guidelines should be based on investigation of the transaction beyond the normal steps of a desk review process. The recent increase in foreclosures has caused those transactions to have an impact on the real estate market in some parts of the state. While the following guidelines are specifically addressed to foreclosure sales, similar steps should be used in determining the use of any sale that would normally be excluded from study in a sales study.

GUIDELINES FOR FORECLOSURE SALES

- Sales to financial institutions are excluded from a sales ratio study unless the financial institution is using the property for its operations and it was not previously held as collateral.
- Sheriff's deeds are not typically included in sales ratio studies.
- If it is determined that sales from financial institutions are open market transactions the sales may be used if they have been verified.
- All sales must be analyzed and verified to ensure they are arms-length transactions. The appropriate verification process contains but is not limited to:
 1. A determination as to whether the type of sale being reviewed is a measurable portion of the market.
 2. A determination that the sale property was properly exposed to the market. For example, by listing with a real estate company.

3. A physical inspection of the property to make a determination that the assessment reflects the condition of the property at the time of sale unless the condition can be verified by other means.
 4. Receipt of a properly completed real property statement to determine the terms and conditions of the sale unless adequate alternative statistical procedures are utilized to ensure the sales are an adequate part of the market.
 5. A determination that the parties to the transaction were not related and each was acting in their own best interest.
- Additional analysis specific to foreclosure transactions:
 1. Was a market value appraisal obtained before listing?
 2. Did the seller have the right to refuse all offers?
 3. Did the property have full market exposure after governmental intervention?
 4. Was the property marketed for an adequate period of time?
 5. Whether the seller was obligated to prorate taxes in accordance with local custom and provide evidence of title and a warranty deed to the purchaser.
 6. Was property purchase "as is" and was property well maintained during the marketing period?
 7. Was purchaser supplied with a disclosure and/or lead paint statement?
 8. Did seller help with financing? If yes, then the sale must also be treated as a creative financed sale and be treated under the same rules established for adjusting creatively financed sales.
 9. Were concessions involved and if so, are they typical of market?
 10. Were sale conditions affected by the financial institutions requirement to dispose of the foreclosed property within 1 year to avoid the uncapping of taxable value or because of banking regulation conditions requiring special treatment of property owned by the institution?
 - If a sale is used in the sales ratio study, it is also used to help determine land values and Economic Condition Factor's.
 - Counties and local units using "usually excluded sales" in a sales study for a particular period must maintain documentation of the verification process for each sale included in the study.
 - Once verified for use in a study, a sale is included in the study in the appropriate year in the same manner as all other sales used in the study.
 - Please note that if the foreclosing institution is also financing the sale for the new owner, the property is subject to analysis for creative financing as outlined in State Tax Commission Bulletin 11 of 1985.

Example of Assessment Notice

Michigan Department of Treasury,
STC 1019 (Rev.10-14)

THIS IS NOT A TAX BILL

L-4400

Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended.

FROM CITY OF DETROIT OFFICE OF THE ASSESSOR 2 WOODWARD AVE, RM 828 DETROIT, MI 48226	PARCEL IDENTIFICATION PARCEL CODE NUMBER: [REDACTED] PROPERTY ADDRESS: [REDACTED] LEGAL DESCRIPTION: [REDACTED]		
NAME AND ADDRESS OF OWNER OR PERSON NAMED ON ASSESSMENT ROLL: [REDACTED]	PRINCIPAL RESIDENCE EXEMPTION % Exempt As "Homeowners Principal Residence": .00% NOTICE: ONLY THE TAXPAYER OF RECORD OR AN AUTHORIZED AGENT CAN FILE AN APPEAL AS PROVIDED BY SECTIONS 18-9-3,18-9-6 OF THE DETROIT CITY CODE.		
ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:			
PRIOR YEAR'S CLASSIFICATION:			
The 2017 Inflation Rate Multiplier is: 1.009	PRIOR AMOUNT YEAR: 2016	CURRENT AMOUNT YEAR: 2017	CHANGE
1. TAXABLE VALUE (Current amount is tentative):			
2. ASSESSED VALUE:			
3. TENTATIVE EQUALIZATION FACTOR: 1.000			
4. STATE EQUALIZED VALUE (Current amount is tentative):			
5. There WAS/WAS NOT a transfer of ownership on this property in 2016. WAS NOT			

This change in taxable value will increase/decrease your tax bill approximately: **\$0**

EXTENDED ASSESSORS REVIEW SCHEDULE:

January 23rd- February 20th, 2017 Monday-Friday 8:30-4:30 PM
 Saturday January 28th, 9:00-3:00 PM, Saturday February 4th, 9:00-3:00 PM, Saturday February 11th, 9:00-3:00 PM, Saturday 18th, 9:00-3:00 PM

NOTE: Protest during the Assessors Review Period may be made in person or by letter before February 15 to: Assessors Review, Two Woodward Avenue, Coleman A Young Municipal Center, Room 804, Detroit, MI 48226. Protest during the February Assessors Review Period is required to protect your right to appear before the March Board of Review. Protest at the March Board of Review is necessary to protect your right to further appeal to the Michigan Tax Tribunal. The petition must be 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.

PROPERTY CLASSIFIED AS RESIDENTIAL: If you believe the Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership Information is incorrect, you must appeal during the ASSESSORS REVIEW PERIOD.

PROPERTY CLASSIFICATION APPEALS: If you believe the property classification is incorrect, you must appeal during the ASSESSORS REVIEW PERIOD.

PROPERTY CLASSIFIED COMMERCIAL REAL, INDUSTRIAL REAL: Note: Appeal to the March Board of Review is not required. However, if desired, an appeal must be made during the ASSESSORS REVIEW PERIOD (see above for deadline and mailing address) in order to appeal to the March Board of Review; or an appeal can be made directly to the Michigan Tax Tribunal, P.O. Box 30232, Lansing MI 48909, prior to May 31. The petition must be 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.

PROPERTY CLASSIFIED COMMERCIAL PERSONAL, INDUSTRIAL PERSONAL, and UTILITY PERSONAL: Note: Appeal to the March Board of Review is not required. However, if desired, an appeal may be made directly to the Michigan Tax Tribunal, P.O. Box 30232, Lansing MI 48909, prior to May 31st. APPEAL TO THE MICHIGAN TAX TRIBUNAL REQUIRES THAT A PERSONAL PROPERTY STATEMENT WAS FILED with the local unit, prior to the commencement of the Board of Review, as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n, and 211.9o. The petition must be 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.

Property taxes are calculated on the Taxable Value (see line 1 above). The Taxable Value number entered in the "Change from Prior Year to Current Year" column does not indicate a change in your taxes. The number indicates the change in Taxable Value.

State Equalized Value (SEV) is the Assessed Value multiplied by the Equalization Factor, if any (see line 3 above). State Equalized Value must be approximately 50% of market value.

* IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2016, your 2017 Taxable Value will be the same as your 2017 State Equalized Value.

* IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2016, your 2017 Taxable Value is calculated by multiplying your 2016 Taxable Value (see line 1 above) by 1.003 (which is the Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2017 Taxable Value cannot be higher than your 2017 State Equalized Value.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of this notice. The petition must be 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.

HOMEOWNER'S PRINCIPAL RESIDENCE AFFIDAVIT INFORMATION REQUIRED BY P.A. 114 OF 2012. If you purchased your principal residence after June 1 last year, to claim the principal residence exemption, if you have not already done so, you are required to file an affidavit by June 1 for the immediately succeeding summer tax year levy and all subsequent tax levies.

Calculating Your Property Tax Bill

Your Total Property Tax Bill is based on Two Factors:

1. Your individual property taxable value multiplied by:
2. Your tax rates (school, city, county millages)

How Your Individual Property Is Valued

There are three values that directly relate to your individual property.

State Equalized Value (SEV)

This value represents 50% of estimated market value as mandated by state law.

Capped Value (CV)

The value is computed as last year's taxable value minus losses, multiplied by the Consumer Price Index (Rate of Inflation) or 5% (whichever is lower) plus any additions.

Taxable Value (TV)

This value is the lower of either the state equalized value (SEV) or capped value (CV) for a property in a given year.

How Your Final Yearly Taxable Value is Determined

The taxable value (TV) is determined by comparing the state equalized value (SEV) and the capped value (CV) of a given property. The lower value is determined to be the taxable value as mandated by the statewide voter-approved Proposal A of 1994. This computation will produce your new taxable value for the upcoming tax year. The Consumer Price Index (rate of inflation) for 2010 is 0.997.

Taxable Value is Adjusted When Property is Sold

When a property is sold, Proposal A MANDATES that the taxable value of that property is RE-SET to the state equalized value (SEV) in the following year.

Since the state equalized value (50% of market value) may be different than the taxable value, the property value for that sold property will be adjusted. The Board of Assessors has NO CONTROL over this mandated increase.

Board of Review: How to Appeal Your Property Assessment

The procedures require the taxpayer to appeal to the Board of Assessors Review first.

Board of Assessors Review can take into account such circumstances as structural defects of the property and fire damaged and demolished properties made so before the beginning of the new year. To appear before the March Board of Review, an appeal must be made during the Board of Assessors Review, February 1-15.

March Board of Review begins the Tuesday following the first Monday in March and ends the first Monday in April. Protest at the Board of Review is necessary to protect your right to further appeal to the Michigan Tax Tribunal for valuation and exemption appeals and/or the State Tax Commission for classification appeals. A further appeal of a decision by the Board of Review may be made to:

**Michigan Tax Tribunal
PO Box 30232
Lansing, MI 48909**

No later than:

- May 31 for Commercial & Industrial class real property
- May 31 for Commercial & Industrial class personal property
(If a Personal Property Statement was filed prior to commencement of
the March Board of Review)
- July 30 for Residential class property

Classifications appeals must be made by June 30 to:

**State Tax Commission
Michigan Department of Treasury
P.O. Box 30471
Lansing, MI 48909-7971**

Neighborhood Enterprise Zone (NEZ) Information

Dear Homeowner:

Your home is located in one of the Neighborhood Enterprise Zone -Homestead (NEZ-H) areas. To apply for the NEZ-H designation for the 2018 tax year, applications may be filed with the City of Detroit Assessors' Office beginning on April 1, 2017 through October 31 2017. Applications for 2018 are not accepted before April 1, 2017 in person or by mail.

Please note: Incomplete applications shall not be accepted or kept on file pending completion.

WHAT YOU WILL NEED TO FILE A COMPLETE NEZ-H APPLICATION:

- ❖ Three (3) copies of the RECORDED Conveyance showing transfer of ownership on or after January 1, 1997, (i.e. Warranty Deed, Land Contract or Quit Claim Deed). If you are unable to locate your record conveyance, the Assessors' Office can provide these copies for a nominal fee of \$10.00.
- ❖ One (1) original and two (2) copies of the completed application. The original application must be signed in BLUE, not black ink. If you are unable to secure copies, the Assessor's Office will provide these copies for a nominal fee of \$5.00.
- ❖ A Michigan Driver's License or State of Michigan picture identification showing the NEZ-H address for which you are applying. This must be your principal residence and purchased after January 1, 1997. You cannot apply for NEZ- H on rental property.
- ❖ A property Transfer Affidavit (PTA) is required by law to be filed with the Assessors' Office within 45 days from the date of transfer. If it is not filed timely, it carries a late filing penalty of \$5.00 per day up to \$200 maximum. If this fee is owed, it must be paid in full for the application to be filed.
- ❖ Your property taxes must be current, (paid-in-full) before your NEZ-H application can be approved. Also, an annual review with the City of Detroit and Wayne County Treasurers will be conducted to verify that property taxes remain current (not delinquent). If it is determined that property taxes on your NEZ-H property are delinquent, you are subject to forfeit your NEZ-H designation for the delinquent tax year.

THE OFFICE OF THE ASSESSOR SHALL ONLY ACCEPT COMPLETED APPLICATIONS WHICH SHALL CONSIST OF:

- 1) THREE COPIES OF RECORDED CONVEYANCE (Deed, Land Contract).
- 2) ONE (1) ORIGINAL AND TWO (2) COPIES OF NEZ-H APPLICATION.
- 3) A COPY OF YOUR DRIVERS LICENSE OR STATE ID. IT MUST SHOW THE SAME NEZ-H ADDRDESS FOR WHICH YOU ARE APPLYING.
- 4) ALL APPLICABLE FEES (S) MUST BE PAID AT THE TIME OF APPLICATION FOR THE APPLICATION TO BE FILED.
- 5) YOUR PROPERTY MUST BE ALREADY NOTED IN OUR RECORDS AS YOUR PRINCIPAL RESIDENCE.
- 6) COMPLETE DESCRIPTION OF PROPOSED IMPROVEMENTS THAT WILL BE MADE AFTER THE NEZ-H CERTIFICATE IS ISSUED.

INCOMPLETE APPLICATIONS SHALL NOT BE ACCEPTED

PLEASE BRING THE NECESSARY DOCUMENTS AND NECESSARY FEE (S) TO:

City of Detroit
Office of the Chief Financial Officer – Office of the Assessor
Coleman A. Young Municipal Center
2 Woodward Ave, Suite 804 (on the 8th Floor)
Detroit, MI 48226
Office hours are Monday thru Friday, 8:30 a.m. till 4:30 p.m.
Document Library: <http://www.detroitmi.gov/How-Do-I/Property-Assessment-Documents>

The City of Detroit issues NEZ-H (NEZ-Homestead) Certificates. To comply with legislation, your application must be processed by the Assessors' Office, approved by the City of Detroit City Council, and then sent to the Certified Assessor for final approval. Depending on the time of year you apply, it can take up to six months for your application to be processed. For example: To have the NEZ- H Millage rates applied to your 2018 tax bills, your application must be received by October 31, 2017.

For your information: Michigan law prohibits legislation from abating land. Land receives the full-authorized Millage. The building(s) that comprise your property must be separated on the Tax Roll to enable the reduced (NEZ) Millage to be calculated properly.

Your property will have two (2) Parcel Identification Numbers (PIN), as long as it retains NEZ-H designation. The PIN that begins with the number 27 represents the building and is taxed at the NEZ-H rate. The PIN that begins with any number between 0 and 22 represents the land portion and is taxed at the principal residence rate. For as long as the NEZ-H certificate remains in effect, it is your responsibility to notify your mortgage company that you will receive two (2) tax bills in the summer and two (2) tax bills in the winter. One bill is for the land and the other is for the building(s). Please be advised that failure to pay either tax bill may result in the removal of the NEZ-H certificate and/or tax foreclosure on the property.

We look forward to serving you. Should you have any questions, please feel free to call (313) 224-3035 during business hours or visit our website:
<http://www.detroitmi.gov/Government/Departments-and-Agencies/Office-of-the-Chief-Financial-Office/Office-of-the-Assessor>

Additional Information

Board of Assessors	313-224-3011
GIS Land Records Maintenance	313-224-3024
Personal Property	313-224-3025
Special Processing and Valuation Operations	313-224-3035
Neighborhood Enterprise Zone Homestead Questions	313-224-3072
Renaissance Zone Questions	313-224-3035

City of Detroit Citizen Tax Help Center: Room 136 CAYMC	313-224-3560
-copy of current tax bill	
-removal of mortgage code	
-apply for senior citizens discount	
-current millage rates	

City of Detroit-Buildings and Safety Engineering: 4th floor CAYMC	313-224-2733
-copy of Demolition Report to verify when building was demolished	
-verify that home is single-family dwelling (2nd kitchen removed)	
-register as Rental Unit, ACRs, Permits, Inspections, etc.	

Wayne County Treasurer's Office: 400 Monroe, 5th floor	313-224-5990
-copy of delinquent tax bills or to pay delinquent tax bills	
-prior year Board of Review refunds	

Wayne County Register of Deeds: 400 Monroe, 7th floor	313-224-5850
-to record Deeds	
-obtain copy of Deeds	
-verify ownership information by deed holder	

Additional Referral Information

Land Patent – City of Detroit Law Department	313-237-5030
Legal Aid or Legal Advice about deeds, probate, etc.	313-964-4700
Michigan Land Bank Authority Ownership Disputes	517-636-4898
Planning & Development Department - City Owned Property	313-224-6380
Wayne County Probate Court	313-224-5706