

DATES TO REMEMBER

March 1, 2003

Assessment notices mailed.

March, 2003

Board of Review meets

May 1, 2003

Last day to file Homestead Exemption for 2002 tax year.

July 15, 2003

July Board of Review meets to correct errors and omissions. An owner of property that is *homestead* property on May 1: may appeal to the July Board of Review for the current year and the immediately preceding year, if the exemption was not on the tax roll.

211.7cc (13) and 211.7ee (6)

December 9, 2003

Board of Review meets to correct errors and omissions. An owner of property that is *homestead* property on May 1: may appeal to the December Board of Review for the current year and the immediately preceding year, if the exemption was not on the tax roll.

211.7cc (13) and 211.7ee (6)

GLOSSARY OF TERMS

Capped Value

(CAP) Last year's taxable value less losses, increased by the amount of the CPI or 5% plus additions changes.

Consumers Price Index

(CPI) Determined by the State Tax Commission published in November.

State Equalized Value

(SEV) Half of the True Cash Value

Taxable Value

The lesser of the SEV or CAP Value, Property Taxes are determined by this number times the millage rate.

CITY DEPARTMENTS

ASSESSING DEPARTMENT

Thomas L. Hubbell, City Assessor
(810) 664-2902

CITY MANAGER'S OFFICE

Kathy L. Roberts, City Manager
Donna L. Cronce, City Clerk
(810) 664-5231

FINANCIAL SERVICES

Paul H. Boucher, Director of Financial Services
(810) 664-2902

FIRE DEPARTMENT

Terry Kluge, Fire Chief
(810) 664-0833

HOUSING DIVISION

Sarah Coulter, Housing Administrator
(810) 664-0591

INCOME TAX DIVISION

Kaye Hodges, Income Tax Administrator
(810) 667-7155

PARKS & RECREATION

Ray Turczyn, Director of Parks and Recreation
(810) 664-4431

PLANNING DEPARTMENT

Matt Modrack, Director of Planning & Development
(810) 664-4553

POLICE DEPARTMENT

Todd Alexander, Police Chief
(810) 664-0833

PUBLIC WORKS

John K. Lyons, Director of Public Works
(810) 664-4711

BUILDINGS ON LEASED LAND

WHAT YOU SHOULD KNOW AS A
MOBILE HOME OWNER
IN A CERTIFIED MOBILE HOME PARK



CITY OF LAPEER ASSESSING DEPARTMENT

THOMAS L. HUBBELL
CITY ASSESSOR
576 Liberty Park
Lapeer Michigan 48446

(810) 664-2902

Visit Us On the Web at <http://www.ci.lapeer.mi.us>

Modular homes in certified mobile home parks are exempt from property taxes and instead pay a \$3 a month in lieu of fee. This \$3 a month in lieu of fee ONLY exempts what is manufactured as part of the trailer coach including add-on rooms that are hauled to the site and erected WITH the trailer. This would include heat exchangers and central air conditioning.

However, although the mobile home itself is exempt by virtue of Section 41 of Act 343 of PA of 1959 (Mobile Home Park Act), any other structures or improvements to the property in and about the mobile home, such as sheds, decks, garages, awnings or carports is subject to taxation and must be assessed annually on the municipal tax rolls.

211.2a) Sec. 1. That all property, real and personal, within the jurisdiction of this state, not expressly exempted, shall be subject to taxation

Although this is not a new law, many units, including the City of Lapeer, have failed to assess these assets in the past and therefore for many

of you this will be your first year on the City's Assessment and Tax rolls.

Since this is quite possibly the first exposure that you have had with property tax assessment and taxation, a few things about the system should be explained. First and foremost, the notice of assessment that you receive in March is NOT a tax bill. It is a notice of assessed and taxable value. This is NOT the amount of taxes that will be charged to you. Taxes are the result of a *Millage Rate times the Taxable Value* (per \$1,000 of taxable value). The Homestead Millage in 2002 was approximately 24 mills so a taxable value of \$1,000 produced a tax bill of \$24 for the year 2002.

$$(.024 \text{ mills (millage)} \times \$1,000 \text{ (taxable value)}) = \$24 \text{ tax bill}$$

A taxable value of \$10,000 produced a tax bill of \$240 for the year 2002.

$$(.024 \text{ mills (millage)} \times \$10,000 \text{ (taxable value)}) = \$240 \text{ tax bill}$$

Non-Homestead Millage for 2002 was approximately 42 mills and is also per \$1,000 of value. A taxable value of \$2,000 would have produced a tax bill of \$84 for 2002.

$$(.042 \text{ mills (millage)} \times \$2,000 \text{ (taxable value)}) = \$84 \text{ tax bill}$$

We can not tell you what your exact tax will be until after the millage is set in October by the County Board of Commissioners. The amount of millage directly affects the amount of tax you'll pay. It is also possible for some millage elections to occur after this date, certain millage elections are allowable as late as November for certain school millage elections.

Taxes are levied two times a year. City property taxes along with State taxes are levied in the summer and they are generally around 15 mills combined. The County and Schools levy the balance of the millage in the winter. The 2002 winter millage for homesteads was approximately 15 mills. For non-homesteads there is an addition of approximately another 18 mills averaging around 33 winter mills for the past several years.

The tax rates for 2003 will not be known until the millage is set in October by the County Board of Commissioners. Any successful millage election levy will be reflected in the millage levied at that time.