



## Property Tax

It is no secret the country has been hard hit by economic turmoil over the past several years, especially Michigan, and that hardship been felt most acutely at the local level. With revenue sharing cuts and reduced property tax values, local governments have seen a surge in challenges to property tax assessments.

Foster Swift attorneys have extensive experience representing municipalities and local governments in property tax appeals before the Michigan Tax Tribunal and Court of Claims. Our work in this area has involved many major cases. This includes, significant commercial and industrial appeals. Our team also provides municipal clients with assistance on tax assessment, tax collection, and special assessment issues, particularly in complex cases. We assist municipalities with drafting millage language.

Foster Swift attorneys provide assistance with:

- tax assessment
- tax collection
- special assessment issues, particularly in complex cases
- drafting millage language

### PUBLICATIONS & ALERTS

Proposed Changes to PACE: What You Need to Know, *Foster Swift Municipal Law News*, June 14, 2023

Zoning for Dollars, *Michigan Township Focus Magazine*, February 2020

Important Agricultural Property Tax Exemptions and Incentives You Should be Taking Advantage of in 2020, *Foster Swift Agricultural Law News*, January 23, 2020

A Transfer Tax Exemption for the Sale of Certain Principal Residences, *Foster Swift Finance, Real Estate & Bankruptcy Law News*, August 20, 2019

An Exception to an Exemption: Michigan's Lessee-User Tax, *Foster Swift Municipal Law News*, August 16, 2018

Tough Times for Township Assessors: Michigan Supreme Court Relaxes Property Tax Exemption Rules for Charities, *Foster Swift Municipal Law News*, April 24, 2018

Different Categories of Property Tax Exemptions in Michigan, *Foster Swift Municipal Law News*, March 15, 2018

### ATTORNEYS

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The Costs and Benefits of Property Tax Exemptions in Michigan, *Foster Swift Municipal Law Newsletter*, November 28, 2017

Michigan Supreme Court Rejects Menard's Appeal in "Dark Store" Tax Appeal, *Foster Swift Municipal Law News E-Blast*, October 23, 2017

Michigan Supreme Court Clarifies Test for Charitable Exemption from Property Taxes, *Foster Swift Municipal Law E-Blast*, June 30, 2017

Bringing Light to Michigan's "Dark Stores", *Foster Swift Municipal Law News*, May 31, 2016

Court of Appeals Issues Critical Decision on "Big Box" Store Property Tax Appeals, *Foster Swift Municipal Law News*, May 27, 2016

Is Your Business Exempt from Personal Property Tax?, *Foster Swift Business & Corporate Law Report*, December 2, 2014

Michigan Legislature Changes Taxable Value "Uncapping" Rules for Family Transfers, *Foster Swift Municipal Law News*, October 30, 2014

Tax Tribunal Legislation, *Foster Swift Municipal Law News*, May 2008

Public Service Improvements as "Additions" when Calculating Taxable Value, *Foster Swift Municipal Law News*, April 2008

Transfer of Ownership Exemption from Uncapping of Taxable Value, *Foster Swift Municipal Law News*, March 2008

## **NEWS**

Foster Swift Wins Major Victory for County Treasurers, *Foster Swift Municipal Law News E-blast*, October 26, 2023

Foster Swift Elects Three New Shareholders, *Ingham County Legal News*, January 30, 2023

Van Coevering Weighs in on PILT Contracts, *EIN Presswire*, February 9, 2022

Foster Swift Participates at the 2020 MTA Conference, *Foster Swift Municipal Law News*, February 16, 2020

Genovich Honored with Property Tax Award, August 29, 2018

Big Box Stores Lose as State Supreme Court Drops Big Tax Case, *Foster Swift October 2017 Municipal E-Blast*, October 23, 2017

## **EVENTS**

Controversial Land Uses, *Michigan Townships Association*, October 4, 2023

All The Updates You Need For Michigan Property Taxes, *Michigan Association of Certified Public Accountants (MICPA)*, November 3, 2022

Property Tax Exemptions, *Mid-Michigan Association of Assessing Officers*, June 22, 2022

Estate Planning Essentials for Agriculture, *Farm Bureau*, February 18, 2022

Will Your Commercial Clients Appeal MI Property Tax Assessments?, *MICPA: Michigan Tax Conference 2021*, November 3, 2021



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The Practicalities in Property Tax, *MICPA: Michigan Tax Conference*, November 7, 2019

What the Heck is an SAD?, *MTA Annual Conference & Expo*, April 2019, April 3, 2019

Case by Case-Examining Real Property and Tax Compliance, *MICPA: Michigan Tax Conference-Livonia*, November 7, 2018

WEBINAR: Property Tax Exemptions: What Every Assessor Needs to Know Webinar, September 20, 2017

The ABCs of the FOIA, *MTA: Upper Peninsula Municipal Law Seminar*, February 15, 2017

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