

**2026 ASSESSMENT APPEAL PROCEDURE**

- Tax payers who have any concerns or questions regarding their 2026 assessment are encouraged to contact the City Assessor prior to February 27, 2026, to review their assessment. If the Assessor believes a change is warranted, a change may be made at the time of review.
- Residents who wish to appeal the assessed value of their property by the Assessor's Office may do so at the Local Board of Review. The Board of Review meets annually during the second week of March.
- Residents may appeal in person, by scheduling an appointment with the Assessor's office at 269-329-4433 beginning March 2, 2026. Residents who appeal their values will need to provide market evidence and a signed Form 618 (L-4035).
- Owners may protest their real and/or personal property assessed valuation by written letter or an appointment. Appeals to be heard by appointment can be scheduled by calling 269-329-4433 beginning March 2, 2026. Written appeals must be submitted to the Office of the City Assessor no later than 5:30PM on Wednesday, March 11, 2026. All appeals must include a signed Form 618 (L-4035) and supporting documentation. Submissions are accepted via mail, [assessingdept@portagemi.gov](mailto:assessingdept@portagemi.gov) or in person via the City Hall drop-box.
- The Written Appeals Procedures includes an Agent Authorization Form on page 2.
- Protests of real and/or personal property assessed valuation should provide appropriate support for a particular position, such as sales of similar homes in the neighborhood, receipts or invoices for recent construction activity, photographs of property damage or deterioration, etc. The City of Portage encourages that protests be accompanied by a completed Board of Review Petition (Form 618 L-4035) which will be available at the Office of the City Assessor at the scheduled appointment.
- According to City Charter, the Board shall annually, on the first day of its meeting, select one of its members as chairman for the ensuing year. The Assessor shall be Clerk of the Board, and shall be entitled to be heard at its sessions, but shall have no vote on any proposition or question.
- Decisions of the Board of Review are mailed to the taxpayer on record.

**MICHIGAN TAX TRIBUNAL**

Property owners who have appealed to the Board of Review in March and still believe that the value of their property is not correct may appeal to the Michigan Tax Tribunal in the same year as the assessment was made. The filing deadlines differ by the class of property:

- Commercial, Industrial and Utility real and personal property as well as Developmental Real Deadline is June 1 (no prior appeal to the Board of Review is required)
- Residential, Agricultural Real and Personal as well as Timber – Cut Over Real Deadline is July 31 (prior appeal to the Board of Review is mandatory)
- Filing Fees and other information regarding the Michigan Tax Tribunal are available online at <http://www.michigan.gov/taxtrib>

**STATE TAX COMMISSION**

- Property Classification appeals ONLY may be appealed to the State Tax Commission by June 30. The form can be found here: <https://www.michigan.gov/taxes/property/forms/instructions/classification-appeals>



## Agent Authorization

A completed **Agent Authorization** form or a letter of authorization must accompany all letters of appeal to the City of Portage Board of Review for which the property owner authorizes a third party to act as an agent on behalf of the property owner. Any communications will continue to be sent to the address of the property owner, not the Authorized Agent.

I (we), \_\_\_\_\_, authorize  
Printed Name(s) of Property Owner(s) of Record

\_\_\_\_\_  
Printed Name, Address and Telephone Number of Authorized Agent

to act on my (our) behalf in the matter of protesting my (our) real and personal property assessed  
valuation for \_\_\_\_\_ for property I (we) own addressed as:  
Year

\_\_\_\_\_  
Address City State Zip Code

\_\_\_\_\_  
Tax Parcel No. Property Owner Mailing Address

\_\_\_\_\_  
Property Owner Telephone Number City State Zip Code

\_\_\_\_\_  
Signature of Property Owner Date

\_\_\_\_\_  
Signature of Property Owner Date

**Letters of Appeal to the Board of Review and Agent Authorizations must be received in the Office of the City Assessor no later than 5:30 p.m. on the Wednesday following the second Monday in March.**

**Deliver or send via US Postal Service to:**

City of Portage Board of Review  
% Office of the City Assessor City of Portage  
7900 South Westnedge Avenue  
Portage, MI 49002

Questions concerning submission of a letter of appeal to the City of Portage Board of Review can be directed to the Office of the City Assessor at 269-329-4433 or at [assessingdept@portagemi.gov](mailto:assessingdept@portagemi.gov).