

# Payments

**Automatic Tax Payment (ACH)** is available at [www.meridian.mi.us](http://www.meridian.mi.us). Select the Bill Payment button and follow the payment link.

**Cash** payments can be made in person at the counter between **8:00 am & 5:00 pm Mon.-Fri.**

**Checks** are accepted via mail, 24-hour drop box or in person. Please include phone # and Property ID # on your check. Payment will be recorded on the date received. Postdated checks are not accepted.

**Postmarks are not accepted.**

**Mail** to Meridian Township, 5151 Marsh Rd., Okemos, MI 48864. Do not send cash. Allow 7-10 days prior to deadlines, including e-checks you request from your bank (these arrive via USPS and are not a direct deposit transaction) **Postmarks are not accepted.**

**24-Hour Drop Box** is located at the front of the municipal building, near the main entrance.

#### **ONLINE By Credit Card or Debit Card**

Meridian Township does not accept credit card direct payments *in the office*. You may make your payment by selecting the Bill Payment button at [www.meridian.mi.us](http://www.meridian.mi.us) and following the payment link. **There is a 2.75% convenience fee for credit and debit card payments.**

**Partial Payments** are accepted for taxes.

**Returned checks will be assessed a \$20 fee** and are subject to late penalties and/or interest. Future payments will be applied to outstanding returned check charges prior to crediting your tax bill.

**Late Interest** of 1% each month will be added September 15 and each following first of the month beginning October 1.

#### *Interest Schedule*

September 15-30, 1%  
October 1-31, 2%  
November 1-30, 3%  
December 1-31, 4%  
January 1-31, 5%  
February 1-28 - 6%

Winter tax payments received after February 14 are subject to 1% interest.



## PROPERTY TAX INFORMATION

# 2021 TAX YEAR

## Phil Deschaine

Meridian Township  
Treasurer



5151 Marsh Rd.,  
Okemos, MI 48864  
Phone: 517.853.4140  
Fax : 517.853.4141  
[www.meridian.mi.us](http://www.meridian.mi.us)  
[Deschaine@meridian.mi.us](mailto:Deschaine@meridian.mi.us)

## FREQUENTLY ASKED QUESTIONS

### When are taxes due?

2021 summer property taxes are due in the Treasurer's Office by **5:00 pm Tuesday, September 14**. Winter property taxes are due in the Treasurer's Office by **5:00 pm Monday, February 14, 2021**. **Postmarks are not accepted**, mail your payment 7-10 days before the deadline or use the 24-hr drop-box located outside the Municipal Building.

### Can I pay by automatic ACH?

Yes, you may set up for automatic payment by selecting the Bill Payment button at [www.meridian.mi.us](http://www.meridian.mi.us) and following the payment link. **There is no charge for paying with an ACH payment.**

### Can I pay by credit/debit card?

Yes, but only online. You may make your payment by selecting the Bill Payment button at [www.meridian.mi.us](http://www.meridian.mi.us) and following the payment link. **There is a 2.75% convenience fee.**

### Where can I get a copy of my paid receipt?

If mailing your payment or placing in the drop box, enclose a self-addressed stamped envelope or use your cancelled check. You can also print a copy of your receipt from our website. We can also provide you with a copy of your paid tax bill at the counter.

### I lost my tax bill, how much do I owe?

This information is available online at [www.meridian.mi.us](http://www.meridian.mi.us) under the Assessing and Tax Information button, or by phone 517.853.4140 or in person at the Treasurer's office.

## Property Tax Bills

Property tax bills are mailed twice each year: July 1 and December 1.

### Understanding Your Tax Bill Abbreviations

**State Educ Tax (State Education Tax)** - The state education tax is levied statewide at a six-mill rate on all real and tangible personal property not otherwise exempt from the property tax. This millage is distributed to the county treasurer who then forwards it to the State of Michigan.

**School Debt/School Bldg/Sit (School Debt-School Building Site)** - Special elections are held to enable schools to levy millages for such things as school construction or renovation. Please contact your school district for more detailed information. These millages are distributed directly to the school district.

**School Non-Home (School operating)** - An exempt principal residence is not subject to the levy of school operating millage. For the majority of Meridian Township homeowners, this line item will be zero as your home is your principal residence and it is exempted from this tax. Businesses, rental properties and people owning multiple properties will pay the school operating millage. This millage is distributed directly to the school district.

**Ingham Intermed (Ingham Intermediate School District-summer only)** - This millage is paid by the taxpayers within the County and goes towards the operations of Ingham Intermediate School District. This millage is distributed directly to Ingham Intermediate School District.

**LCC (Lansing Community College-winter only)** This millage is paid by the taxpayers within the County and goes towards the operations of Lansing Community College. This millage is distributed directly to Lansing Community College.

**INGHAM COUNTY (Ingham County-summer only)** - This millage represents the Ingham County operating millage. This millage is distributed to Ingham County.

# Understanding Your Property Valuation, the Principal Residence Exemption, and Property Transfers

## Assessed Value (AV)

The assessor is statutorily required to set an AV equal to 50% of the market value of your property.

## State Equalized Value (SEV)

SEV is the AV adjusted following county and state equalization. The County Board of Commissioners and the Michigan State Tax Commission must review assessments by property classification and adjust (i.e., equalize) them if they are above or below the statutory 50% level of assessment. Typically, SEV is the same as AV.

## Taxable Value (TV)

TV is the figure which is used to calculate your taxes. Multiplying the TV by the millage rate, then dividing by 1,000 will determine your tax liability. TV can increase from year to year up to the rate of inflation or 5%, whichever is lower. **Transfers of ownership, which “uncap” the TV, and improvements to the property can increase the TV more than the rate of inflation.** TV cannot exceed the SEV for the property.

## How is the AV determined?

The Ingham County Equalization Department conducts sales and appraisal studies each year. These studies analyze the sale or appraised value of properties compared to their AV. Based on these studies, the assessor must increase or decrease values so that each

class of property (e.g., residential, commercial, industrial, etc.) is at 50% of market value. For residential properties for 2021 assessments, the sales study included sales dated from April 1, 2018 through March 31, 2020.

Residential sales information is organized by economic neighborhoods by the assessor. For residential properties, an economic neighborhood can be a single subdivision or a grouping of areas with similar characteristics. If the sales in an economic neighborhood indicated an increase or decrease in value, the AV of properties in that neighborhood were adjusted uniformly based on conclusions drawn from the sales.

Personal property is assessed using property statements reporting the assets of a business. December 31, 2020 was the status day (i.e., “Tax Day”) for property taxes in Michigan for 2021 assessments.

## Can my taxes go up if market values have gone down?

Proposal A limited increases in taxes by limiting how much a property’s TV can increase each year. Generally speaking, under the protection of Proposal A, annual property taxes can increase no more than the rate of inflation or 5%, whichever is less. (Exceptions include a transfer of ownership, omitted property, new construction, changes in millage rates, etc.)

However, Proposal A did not limit the growth of SEV. Over time, many properties’ SEV have become much greater than those properties’ TV. Even with recent economic downturns, there are many properties with an SEV that is greater than the TV. Since TV is the lesser of SEV and the prior year’s TV multiplied by the inflation rate multiplier, these properties’ **TV were increased by the rate of inflation (1.4%) for 2021.** This is true even though those properties’ SEV may have decreased.

In such cases, the mechanics of Proposal A may seem unfair. But if Proposal A were not in place for these properties, their property taxes would be based on SEV and their property taxes would be higher. Generally, residential property values increased for 2021.

## Can I contest my AV and TV?

Every property owner has the right to appeal their assessment. Your assessment change notice provides you with the dates and times for the March Board of Review. Also, an informal Assessor’s Review is offered by the Township prior to the March Board of Review. This is an opportunity to discuss your assessment on an informal basis with the Assessing Department. For residential properties, an appeal to the March Board of Review is necessary to protect your right to further appeal to the Michigan Tax Tribunal. All other properties may appeal directly to the Michigan Tax Tribunal. Appeals to the Board of Review can be made in person or by letter.

## What is the Principal Residence Exemption (PRE)?

The PRE removes the school operating tax from your bill. On the assessment change notice, the exemption is illustrated by a 100.00% if you are eligible or a 0.00% if you are not. You must file a Principal Residence Exemption (PRE) Affidavit (Form 2368) to claim the PRE. If you own and occupy a home as your principal residence by June 1, 2020, you are entitled to a PRE for the summer tax levy and subsequent tax levies. If you own and occupy a home as your principal residence after June 1, 2020 but by November 1, 2020, you are entitled to a PRE for the winter tax levy and subsequent tax levies.

## Property Transfers

Whenever real property ownership is transferred, a Property Transfer Affidavit (Form L-4260) must be completed and filed with the local assessor. If this is not done, when the local assessor learns of the transfer of ownership, the assessor is required to complete an Assessor Affidavit Regarding “Uncapping” of Taxable Value (Form 3214) for the appropriate tax years. “Uncapping” means that the SEV becomes the TV, and additional property taxes become due immediately. The additional property taxes which become due can be for multiple tax years and can also be a substantial amount of money. For these reasons, it is to the advantage of the new owner to file the Property Transfer Affidavit as soon as possible after the transfer of property ownership. Fines will be incurred for failure to file.

In addition to filing a Property Transfer Affidavit whenever real property ownership is transferred, the new owner must file a Principal Residence Exemption (PRE) Affidavit (Form 2368) to claim the PRE. (See the section above on the PRE for additional information regarding this exemption.) If the transferred property has been receiving the PRE, the former owner is required to file a completed Request to Rescind Principal Residence Exemption (PRE) (Form 2602) and their PRE will be removed on December 31 of the calendar year in which the property was transferred to the new owner.

To avoid problems, it is important that property transfer forms be correctly completed and timely filed with the Assessing Department. Property transfer forms can be found in the Assessing Department at the Municipal Building or on line. ([www.michigan.gov/treasury](http://www.michigan.gov/treasury)).

Note: This is intended as general information and should not be construed as legal advice. If you have specific legal questions, you should consult your attorney.