

Frequently Asked Questions about the Road Paving Special Assessment Projects

Q. I received my notice in the mail, that I am being assessed for a road paving project in my area. Is it too late to protest my assessment?

A. The process to appeal the assessment to the Michigan Tax Tribunal, was provided in your public hearing notice that was mailed to you prior to the 2nd public hearing (the hearing on confirming the assessment roll). If you did not/do not protest the amount of your assessment, either in writing or in person, prior to the close of this public hearing (April 15, 2024 for Bayview/Imperial Shores SAD), you have not legally preserved your right to appeal to the tax tribunal.

Q. Why was the charge for the road not based on the value of my property?

A. It is unusual to use land value as the method to assess road improvements. There is not necessarily a correlation between the value of a property and the benefit received as a result of paving the road. Road assessments are most often based on a flat assessment amount per parcel, on a front foot basis or some combination of both. The only statute that requires assessments to be based on taxable value of the parcel is the Police & Fire Protection Act, PA 33 of 1951, which provides for raising funds for police/fire operations, equipment, and housing via special assessment.

Q. What happens if a road millage is voted on and approved? Will I have to pay that too?

A. If a road millage were to be approved in Columbia Charter Township, homeowners in a special assessment district for road paving would be paying both the assessment AND a road millage. There is no opt out for millages. Under the Michigan Constitution, every millage must be levied uniformly across the entire municipal jurisdiction.

Q. I have heard that the actual paving project is going to be under budget. Will we receive a refund if that happens?

A. Although the paving project itself may appear to come in under budget, that will not be known until the end of the roll, in 15 years. Public Act 188 does not provide for any adjustments/refund until all collections are made and then, only if the surplus collected exceeds 5% of the original roll. Refunds will not be a topic of discussion for the Board until bonds are paid in full as the special assessment roll is pledged as security for the bonds.