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TO: Willie C. Donwell, Director
Property Assessment Board of Review

FROM: David Whitaker, Director 
Legislative Policy Division Staff

DATE: March 26, 2025

RE: 2025-2026 Budget Analysis

Attached is our budget analysis regarding your agency's budget for the 2025-2026 Fiscal Year.

Please be prepared to respond to the issues/questions raised in our analysis during your scheduled hearing on **Friday, March 28, 2025, at 11:30 a.m.** We would then appreciate a written response to the issues/questions at your earliest convenience before or after your budget hearing. Please forward a copy of your responses to the Council Members, the City Clerk's Office, and the Legislative Policy Division.

Please contact us if you have any questions regarding our budget analysis.

Thank you for your cooperation in this matter.

Attachments:
Issues and Questions

cc: Councilmembers
Auditor General's Office
Jay Rising, Chief Financial Officer
Tanya Stoudemire, Chief Deputy CFO-Policy & Administration Director/Interim Budget Director
Donnie Johnson, Budget Director
Eunice Williams, Agency CFO
Kevin Dillon, Budget Analyst
Malik Washington, Mayor's Office

Property Assessment Board of Review (BOR)

FY 2024-2025 Budget Analysis by the Legislative Policy Division

Mission¹

The Board of Review hears and determines appeals along with certain other matters concerning real and personal property assessments and/or classifications. The Board of Review is one of the only opportunities in which a taxpayer may appeal before taxation on their real and/or personal property. The Board of Review has three (3) periods during the year in which its work must be complete based upon statutory mandates; they are the March Board of Review, July Board of Review and December Board of Review.

Board of Review shall represent a cross-section of the community and shall be comprised of nine (9) residents of city (one from each of the seven council and two at-large) who shall be appointed by a majority of the City Council members serving on the basis of their knowledge of and familiarity with real estate property values, assessment practices and taxation. As far as possible, different professions and occupations shall be represented on the Board. The Board members shall not be members of any other city agency board, department, commission, or other division of municipal government.

Valuation appeals are generally heard during the month of March. While not required, an appeal may be filed to the Assessor's Review between the 1st and 22nd of February. The Board of Review shall appoint special subcommittees to review and submit recommendations to the full Board of Review on appeals requesting tax exemptions on the basis of poverty under MCL211.7u and/or disabled veterans exemption under P.A. 161.

MCL211. 7u: *The principal residence of persons who, in the judgment of the.....Board of Review, by reason of poverty, are unable to contribute to the public charges is eligible for exemption in whole or in part from taxation under this act.*

The budget for the BOR is in the City Council's budget since it is a legislative agency. The Mayor recommends \$994,108 as the FY 2026 budget for the BOR, which is \$292,112 less than the agency's FY 2025 budget of \$1,286,220.

Issues and Questions

1. Please briefly explain the new expense initiatives the Board of Review (BOR) is planning to implement in FY 2026. Please provide which appropriation/cost center the new initiatives will affect in FY 2026.
2. Please briefly explain the new capital funding requests the BOR is planning to implement in FY 2026. Please provide which appropriation/cost center the new requests will affect in FY 2026.
3. Please briefly explain the operational reform and savings proposals the BOR is planning to implement in FY 2026. Please provide which appropriation/cost center the new reforms/proposals will affect in FY 2026.
4. Please briefly explain the new revenue initiatives/proposals the BOR is planning to implement in FY 2026. Please provide which appropriation/cost center the new initiatives/proposals will affect in FY 2026.
5. What are your projected performance metrics for each division/operational program in the current fiscal year? What are your target metrics for each division/operational program for fiscal year 2026?
6. B52-8: In the Mayor's proposed budget, expenditures for Cost Center #520009 -City Council Appointed Board of Review will decrease by \$292,112 (or 23%). Please explain the cause of this decrease and how the funding decrease will impact on the BOR's operations in FY 2026.

¹ The following link provides information regarding the mission of the BOR: <https://detroitmi.gov/government/boards/property-assessment-board-review#Property-Assessment-Board-of-Review-Process>

7. Homeowners Property Exemption (HOPE) Applications:
 - a. How many HOPE applications have been received by December 2024 Board of Review within the past year?
 - b. How many HOPE applications have been reviewed within the past year?
 - c. How many applications have been resolved and how many have been carried forward to March 2025 Board of Review from the prior year?
 - d. Please explain the processes followed by the BOR committees for reviewing the HOPE applications.
 - e. Please explain the strategies employed by the BOR to manage and monitor the HOPE applications.
 - f. On page B23-4, \$350,000 is being allocated for increased support for mailings associated with HOPE applications and Property Tax Reform Ordinance updates. Please provide clarification on how the BOR plans to work with the OCFO to ensure these funds are spent for their intended purpose.
8. B52-12: For FY 2026, the BOR 10 budgeted FTEs, the same as for FY 2025. For FY 2026, there is an increase of one (1) Administrative Special Services Staff 2 Exempt, while decreasing one (1) Administrative Special Services Staff 2.
 - a. Please explain the impact on the BOR's operations.
 - b. Are all nine BOR board member positions currently filled? If not, how does the BOR plan to fill the vacant position(s)?
9. How many of the BOR's decisions have been appealed to the Michigan Tax Tribunal and, subsequently to the Michigan Court of Appeal? What is the most challenging aspect of handling property assessment appeals?
10. Please explain the strategies the BOR has used to better serve and grow the number of HOPE applicants in the City of Detroit.

CITY COUNCIL (52)

Mission

The City Council is the City's legislative body. It promotes the economic, cultural and physical welfare of Detroit's citizens through Charter-mandated legislative functions.

Among the functions performed are the enactment and amendment of laws (ordinances and resolutions) governing operation of the City; approval and monitoring of contracts involving City business; approval and monitoring of the City budget, amendments thereto and the City fiscal condition; approval of City appropriations for grant funds and amendments thereto; approval of the sale or disposition of City property; approval of the settlement of civil litigation; receipt of complaints, petitions and reports affecting the operation of the City or its citizens; investigation and monitoring of City affairs, administration and conduct of City agencies; advocacy on behalf of citizens, State and Federal levels; approval of the Master Plan and Five-Year Capital Agenda; appointments to Boards and Commissions; providing a mechanism for residents to make concerns known; monitoring City service delivery to ensure implementation of adopted policies and priorities.

Operating Programs and Services



- **Board of Review** hears and determines appeals from property tax assessments.
- **City Planning Commission (CPC)** is a nine-member body with appointed staff in LPD, that advises on matters pertaining to the social, physical and economic development of the City, including planning and zoning matters in accordance the City Charter, Michigan Planning Enabling Act and the Zoning Enabling Act. Its primary role is that of the Zoning Commission
- **Historic Designation Advisory Board (HDAB)** is a nine-member body with appointed staff in LPD. The HDAB advises City Council on all matters regarding historic preservation to protect the historic, cultural, archaeological resources, that make Detroit unique. HDAB produces a final report and ordinance for each local historic district in accordance with the Michigan Local Historic District Act.
- **Legislative Policy Division (LPD)** is comprised of Research & Analysis to research, monitor, evaluate and advise on policy and legal matters; Fiscal Analysis to compile financial information and advise on budgetary and financial matters.

**CITY OF DETROIT
BUDGET DEVELOPMENT
FINANCIAL DETAIL BY DEPARTMENT, FUND, APPROPRIATION, & COST CENTER - EXPENDITURES
DEPARTMENT 52 - CITY COUNCIL**

Department # - Department Name	FY2025	FY2026	FY2027	FY2028	FY2029
Fund # - Fund Name	Adopted	Mayor Proposed	Forecast	Forecast	Forecast
Appropriation # - Appropriation Name					
Cost Center # - Cost Center Name					
52 - City Council	17,012,808	17,027,648	17,254,481	17,485,573	17,720,965
1000 - General Fund	17,012,808	17,027,648	17,254,481	17,485,573	17,720,965
26520 - Historic Property Designation	42,002	42,002	42,002	42,002	42,002
520120 - Historic Designation Advisory Board	42,002	42,002	42,002	42,002	42,002
28520 - Legislative Administration	7,229,824	7,030,017	7,112,325	7,196,180	7,281,605
520005 - Legislative Policy Division	4,801,502	4,885,576	4,951,470	5,018,643	5,087,117
520009 - City Council Appointed Board of Review	1,286,220	994,108	998,309	1,002,591	1,006,955
520016 - City Council Administration	1,105,435	1,115,557	1,127,422	1,139,471	1,151,703
520350 - City Council President Admin Support	36,667	34,776	35,124	35,475	35,830
28521 - City Council Member At Large 1	1,149,162	1,174,227	1,190,966	1,208,013	1,225,370
520305 - Council Member At Large 1	1,149,162	1,174,227	1,190,966	1,208,013	1,225,370
28522 - City Council Member At Large 2	1,149,162	1,174,227	1,190,966	1,208,013	1,225,370
520310 - Council Member At Large 2	1,149,162	1,174,227	1,190,966	1,208,013	1,225,370
28523 - City Council - District 1 Council Member	1,048,916	1,072,158	1,087,876	1,103,892	1,120,208
520315 - District 1 Council Member	1,048,916	1,072,158	1,087,876	1,103,892	1,120,208
28524 - City Council - District 2 Council Member	1,048,916	1,072,158	1,087,876	1,103,892	1,120,208
520320 - District 2 Council Member	1,048,916	1,072,158	1,087,876	1,103,892	1,120,208
28525 - City Council - District 3 Council Member	1,048,916	1,072,158	1,087,876	1,103,892	1,120,208
520325 - District 3 Council Member	1,048,916	1,072,158	1,087,876	1,103,892	1,120,208
28526 - City Council - District 4 Council Member	1,048,916	1,072,158	1,087,876	1,103,892	1,120,208
520330 - District 4 Council Member	1,048,916	1,072,158	1,087,876	1,103,892	1,120,208
28527 - City Council - District 5 Council Member	1,149,162	1,174,227	1,190,966	1,208,013	1,225,370
520335 - District 5 Council Member	1,048,916	1,072,158	1,087,876	1,103,892	1,120,208
520350 - City Council President Admin Support	100,246	102,069	103,090	104,121	105,162
28528 - City Council - District 6 Council Member	1,048,916	1,072,158	1,087,876	1,103,892	1,120,208
520340 - District 6 Council Member	1,048,916	1,072,158	1,087,876	1,103,892	1,120,208

**CITY OF DETROIT
BUDGET DEVELOPMENT
POSITION DETAIL BY DEPARTMENT, FUND, APPROPRIATION, & COST CENTER
DEPARTMENT 52 - CITY COUNCIL**

Department # - Department Name					
Fund # - Fund Name					
Appropriation # - Appropriation Name	FY2025	FY2026	FY2027	FY2028	FY2029
Cost Center # - Cost Center Name	Adopted	Mayor Proposed	Forecast	Forecast	Forecast
Job Code - Job Title					
011201 - Director City Planning Commission	1.00	1.00	1.00	1.00	1.00
011355 - Deputy Director City Planning Commission	1.00	1.00	1.00	1.00	1.00
520009 - City Council Appointed Board of Review	10.00	10.00	10.00	10.00	10.00
929102 - Administrative Special Services Staff 2	9.00	8.00	8.00	8.00	8.00
929107 - Administrative Special Services Staff 2 Exempt	0.00	1.00	1.00	1.00	1.00
011360 - Director Of Board Of Review	1.00	1.00	1.00	1.00	1.00
520016 - City Council Administration	4.00	4.00	4.00	4.00	4.00
929107 - Administrative Special Services Staff 2 Exempt	2.00	1.00	1.00	1.00	1.00
011124 - City Council Administrative Assistant 3	1.00	2.00	2.00	2.00	2.00
011125 - City Council Administrative Assistant 4	1.00	1.00	1.00	1.00	1.00
28521 - City Council Member At Large 1	12.00	12.00	12.00	12.00	12.00
520305 - Council Member At Large 1	12.00	12.00	12.00	12.00	12.00
929101 - Administrative Special Services Staff 1	1.00	1.00	1.00	1.00	1.00
929106 - Administrative Special Services Staff 1 Exempt	3.00	2.00	2.00	2.00	2.00
929107 - Administrative Special Services Staff 2 Exempt	1.00	2.00	2.00	2.00	2.00
011124 - City Council Administrative Assistant 3	5.00	5.00	5.00	5.00	5.00
011125 - City Council Administrative Assistant 4	1.00	1.00	1.00	1.00	1.00
011109 - City Council Administrative Assistant 2	1.00	1.00	1.00	1.00	1.00
28522 - City Council Member At Large 2	10.00	12.00	12.00	12.00	12.00
520310 - Council Member At Large 2	10.00	12.00	12.00	12.00	12.00
929101 - Administrative Special Services Staff 1	1.00	2.00	2.00	2.00	2.00
929107 - Administrative Special Services Staff 2 Exempt	3.00	4.00	4.00	4.00	4.00
011124 - City Council Administrative Assistant 3	3.00	3.00	3.00	3.00	3.00
011109 - City Council Administrative Assistant 2	3.00	3.00	3.00	3.00	3.00
28523 - City Council - District 1 Council Member	9.00	8.00	8.00	8.00	8.00
520315 - District 1 Council Member	9.00	8.00	8.00	8.00	8.00

