2026

Assessment Data Report

City of Novi

Submitted by: Jan C. Ziozios, MMAO
City Assessor

June 4, 2026

TO: Mayor Fischer and City Council

FROM: Jan Ziozios, City Assessor

SUBJECT: Annual Assessment Report – 2026 Tax Year

I am pleased to submit the Annual Assessment Data Report for the City of Novi for the 2026 tax year. This report provides an overview of the department's assessment administration efforts during the past year, covering April 2025 through March 2026, as well as a comprehensive summary of the assessment roll, including changes in taxable and assessed values, overview of our various capture authorities and exemption administration, appeals, sale and inspection data and other key performance measures affecting the City's property tax base. Additionally, the State Tax Commission completed the state equalization process on May 26, 2026.

The assessment process plays a vital role in ensuring that property taxes are spread fairly and equitably among taxpayers while maintaining compliance with Michigan property tax laws and standards established by the State Tax Commission. The information contained in this report reflects the dedicated efforts of the entire Assessing team. Our goal is to provide high quality assessment services, and responsive customer service to Novi's taxpayers and stakeholders.

I would like to highlight the dedication and professionalism of the Assessing staff in carrying out the complex responsibilities associated with maintaining the annual assessment roll. Their commitment to accuracy, transparency and best practices helps promote public trust in the assessment administration process.

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2026 Assessment Rolls *Parcel Counts*

The City Assessor administers three separate assessment rolls. The ad valorem roll contains all real and personal property subject to taxation at the full millage rate. The Industrial Facilities (IFT) roll[1] and Commercial Rehabilitation (CRA) roll[2] are known as Special Acts assessment rolls. They contain eligible real and personal property subject to taxation at a reduced millage rate for a limited period. When the state-issued certificates for the special act parcels expire, the properties will return to the ad valorem roll.

Assessable property in Michigan is categorized as either real or personal, and is further classified as agricultural, commercial, developmental, industrial, residential, timber-cutover or utility. Parcel counts by type and classification for each of the three rolls are presented below.

2026 Parcel Counts					
	Class	**Ad Valorem**	**IFT**	**CRA (CR & CF parcels)**	**Totals**
Real Property	Residential	18,938	0	0	18,938
	Commercial	915	1	12	928
	Industrial	151	5	0	156
	Exempt	302	0	0	302
	Real Totals	**20,306**	**6**	**12**	**20,324**
Personal Property	Commercial	2675	0	0	2675
	Industrial	39	3	0	42
	Utility	14	0	0	14
	Personal Totals	**2728**	**3**	**0**	2731
	Overall Totals	**23,034**	**9**	**0**	**23,055**

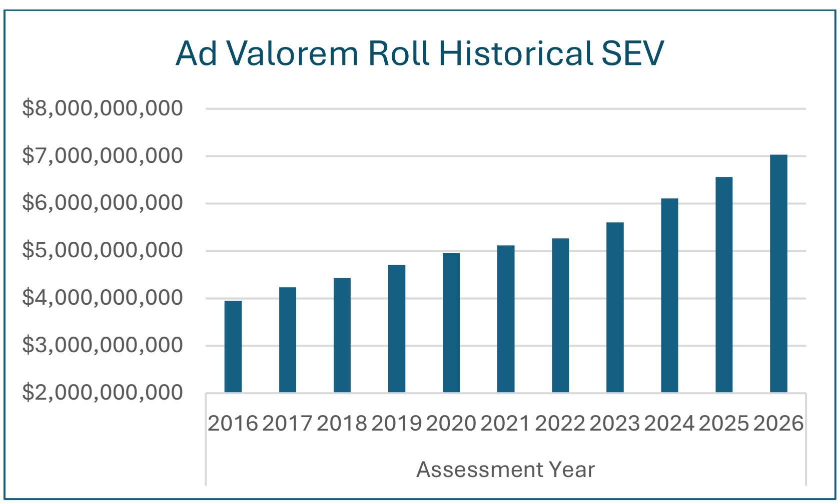
[1] As authorized by Public Act 198 of 1974.
[2] As authorized by Public Act 210 of 2005.

The State Tax Commission ("STC") meets on the fourth Monday in May to finalize State Equalized Values (SEV). The STC completed the state equalization process on May 26, 2026. The equalization process ensures each property class is assessed at 50% of its market value. Equalization occurs at the local level, and at the county and state levels.

The table below presents the SEVs by property type, classification and roll. Ninety-nine percent of Novi's assessable property is assessed on the ad valorem roll.

2026 State Equalized Values (SEV)					
	Class	**Ad Valorem**	**IFT (PA 198)**	**CRA (PA 210)**	**Totals**
Real Property	Residential	$4,930,820,182	$0	$0	$4,930,820,182
	Commercial	$1,723,088,570	$40,243,640	$13,521,570	$1,776,853,780
	Industrial	$100,174,310	$6,091,150	$0	$106,265,460
	Exempt	$0	$0	$0	$0
	Real Totals	**$6,754,083,062**	**$46,334,790**	**$13,521,570**	**$6,813,939,422**
Personal Property	Commercial	$187,547,560	$0	$0	$187,547,560
	Industrial	$10,903,670	$6,550,680	$0	$17,454,350
	Utility	$77,078,260	$0	$0	$77,078,260
	Personal Totals	**$275,529,490**	**$6,550,680**	**$0**	**$282,080,170**
SEV Totals		**$7,029,612,552**	**$52,885,470**	**$13,521,570**	**$7,096,019,592**

Novi's ad valorem SEV has increased 77.8% since 2016, an average annual change of 7.07%.



The annual taxable value of a property is the lesser of the capped value or the SEV. The capped value calculation is (Prior Year TV – Losses) X (1+CPI) + Additions.

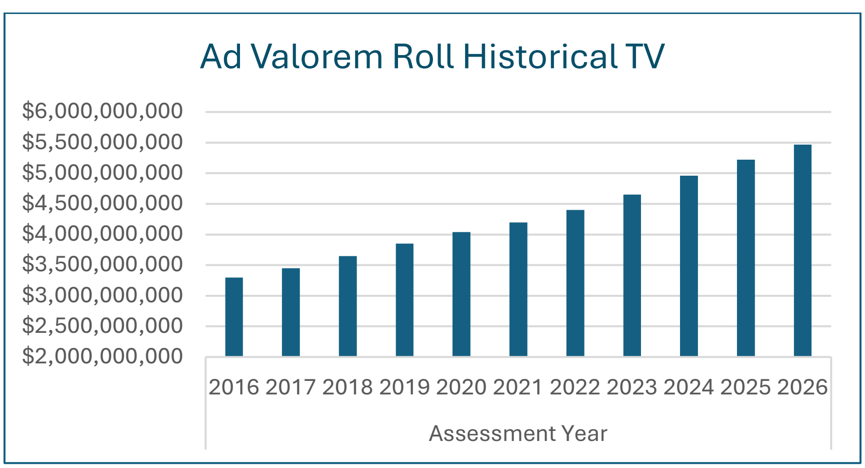
Losses are physical reductions, such as demolition or destruction. Additions are new construction, physically added equipment and previously omitted property not included in the prior year's assessment. Losses and additions affect taxable value.

Additionally, transfers of ownership typically result in an uncapping of the taxable value. In the year following a transfer, the taxable value "uncaps" and rises to the new SEV. The TV then becomes capped, and any increases thereafter are subject to the capped value calculation. Novi's 2026 taxable values are presented below.

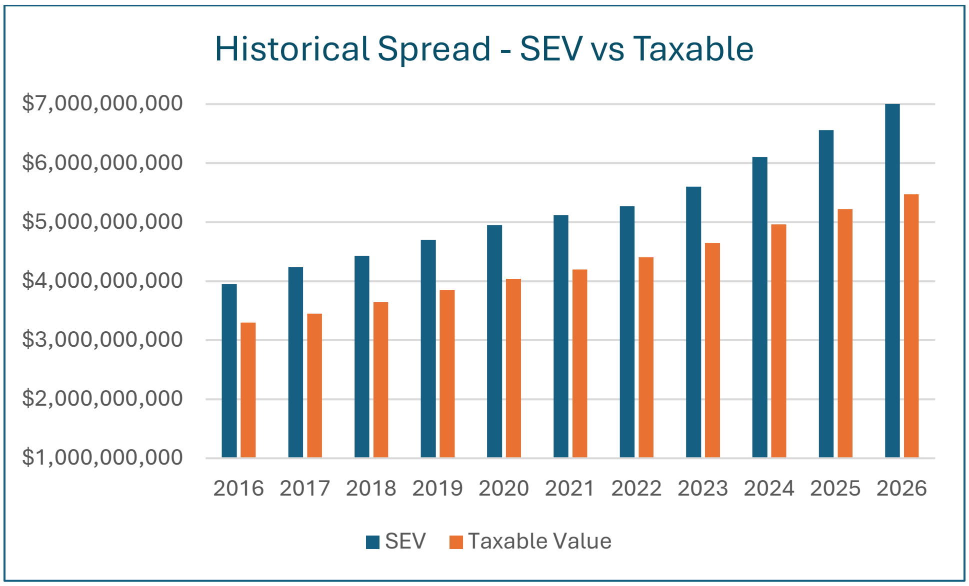
2026 Taxable Values (TV)

	Class	Ad Valorem	IFT (PA 198)	CRA (PA 210)	Totals
Real Property	Residential	$3,749,172,510	$0	$0	$3,749,172,510
	Commercial	$1,369,266,660	$31,336,770	$13,521,570	$1,414,125,000
	Industrial	$75,938,150	$5,766,720	$0	$81,704,870
	Exempt	$0	$0	$0	$0
	Real Totals	**$5,194,377,320**	**$37,103,490**	**$13,521,570**	**$5,245,002,380**
Personal Property	Commercial	$187,547,560	$0	$0	$187,547,560
	Industrial	$10,903,670	$6,550,680	$0	$17,454,350
	Utility	$77,078,260	$0	$0	$77,078,260
	Personal Totals	**$275,529,490**	**$6,550,680**	**$0**	**$282,080,170**
Taxable Totals		**$5,469,906,810**	**$43,654,170**	**$13,521,570**	**$5,527,082,550**

The city's taxable value has increased 65.8% since 2016, an average annual increase of 5.98%. Special Acts parcels are not included in the chart below since they are taxed at a reduced millage rate.



Due to the capping provisions of Proposal A, there is typically a gap between a municipality's SEV and TV. During the Great Recession of 2008 and subsequent recovery, Novi's gap between SEV and TV narrowed. The SEV of many individual properties declined to the point of pushing the TV down, eroding the tax base. However, as the market recovered, the gap again widened. The importance of this gap is to provide a buffer to the city's tax base in the event of a significant market downturn. In 2016, the City's Taxable Value was 16.5% lower than the SEV. The gap has steadily widened from 2022 to 2026. Currently, the TV is 22% lower than the SEV.



Percent Taxable Value is lower than SEV										
2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
16.5%	18.5%	17.7%	18.1%	18.5%	17.9%	16.4%	17.0%	18.7%	20.4%	22.2%

Four different school districts lie within Novi, with 3 additional “transfer” districts. Transfer districts are comprised of neighborhoods or parcels that successfully petitioned Oakland Schools to be redistricted into an adjacent district. The last transfer district was created more than 15 years ago. Each of the 7 districts has a different total millage rate, depending on the millages for school debt, supplemental, recreation and community college.

The table below presents the value distribution between districts.

School District	Code	Parcels	2026 Ad Valorem SEV	2026 Ad Valorem Taxable	Taxable Value Percent of Total
Novi Community SD	63100	14,275	$4,010,920,592	$3,122,013,340	57.1%
Walled Lake Cons SD	63290	3882	$1,224,925,830	$947,243,590	17.3%
Northville Public SD	82390	2967	$1,175,054,770	$915,690,320	16.7%
TR-Nrthvl-Novi Trans	183	903	$241,138,000	$175,613,380	3.2%
TR-Slyon-Novi Trans	184	405	$180,925,610	$153,464,770	2.8%
South Lyon Community SD w/OCC	63240	575	$188,070,300	$149,711,610	2.7%
TR-Novi-Nrthvl Trans	651	27	$8,577,450	$6,169,800	0.1%
Total		23,034	$7,029,612,552	$5,469,906,810	

PA 198 – Industrial Facilities Exemptions

Currently, there are 6 properties/businesses with PA 198 Industrial Facilities Exemptions: Cabot Enterprises (Magna), BOCO Enterprises, Daifuku North America, A123 Systems, Production Tool Supply and Hanon Systems, USA. A five-year history of the IFT roll is presented below. The large value decrease from 2023 to 2024 reflects the expiration of the Harman Becker tax abatement, when the value was transferred back onto the Ad Valorem roll for 2024.

PA 198 Industrial Facilities Tax Abatement 5-Year History			
Year	Taxable Value Real Property	Taxable Value Personal Property	Total Taxable Value
2026	$37,103,490	$6,550,680	$43,654,170
2025	$39,697,980	$6,287,150	$45,985,130
2024	$38,574,110	$7,136,860	$45,710,970
2023	$54,720,020	$8,160,750	$62,880,770
2022	$53,269,050	$9,005,640	$62,274,690




PA 210 – Commercial Rehabilitation Exemption

One development project with two owners currently has a PA 210 Commercial Rehabilitation Tax Exemption: Sakura Novi (retail) and The Residences at Sakura. A five-year history is presented below.

PA 210 Commercial Rehabilitation Tax Abatement		
5-Year History		
Year	Taxable Value Real Property	Total Taxable Value
2026	$13,521,570	$13,521,570
2025	$3,034,020	$3,034,020
2024	$160,050	$160,050
2023	$284,620	$284,620
2022	$277,220	$277,220

The **Grand River Corridor District (CIA)** is 9 years old. In 2026, the taxable value capture was 34.7 percent of the district's total taxable value. The table below illustrates the history.

Grand River Corridor Improvement Authority (CIA) History and Taxable Value Captue			
Ad Valorem & Special Acts			
Year	Total CIA Final Taxable Value	Final Capture	Percent Capture
2026	$346,649,410	$120,381,945	34.7%
2025	$327,601,750	$101,334,285	30.9%
2024	$312,857,810	$86,590,345	27.7%
2023	$290,715,050	$64,447,585	22.2%
2022	$270,257,050	$43,989,585	16.3%
2021	$264,771,520	$38,504,055	14.5%
2020	$242,543,440	$16,275,975	6.7%
2019	$223,984,775	-$2,037,220	-0.9%
2018	$247,103,340	$6,371,260	2.6%

Novi currently has one active Brownfield Redevelopment Authority site (BRA), and one that has recently been satisfied. **The Villas at Stonebrook OCCP 2270** was satisfied in 2025 and at the time of this report, was being settled and closed out. The table below illustrates the capture beginning in 2019. **Sakura Novi**, a retail and multifamily development, has an active brownfield and is presented on the next page.

The Villas at Stonebrook BRA			
Year	Total BRA Final Taxable Value	Final Capture	Percent Capture
2025	$23,370,420	$22,181,100	94.9%
2024	$22,085,150	$20,901,070	94.6%
2023	$16,379,140	$15,341,640	93.7%
2022	$5,281,680	$4,469,800	84.6%
2021	$1,874,230	$1,225,220	65.4%
2020	$1,243,430	$1,243,430	100.0%
2019	$1,214,290	$24,970	2.1%
2018	$0	$0	0.0%

The **Sakura Novi Brownfield** is in its fifth year. At time of approval, the years to complete reimbursement was estimated to be 5 years from the start of capture. The Oakland County Brownfield Authority estimates the reimbursement will be completed in 2027.

Sakura Novi BRA			
Year	Total BRA Final Taxable Value	Final Capture	Percent Capture
2026	$1,532,450	$1,290,275	84.2%
2025	$1,486,390	$1,205,380	81.1%
2024	$1,252,070	$1,139,910	91.0%
2023	$1,122,810	$907,730	80.8%
2022	$0	$0	0.0%

Michigan Tax Tribunal Appeals

A critical part of the Assessor's job is to defend Novi's assessments against appeals filed with the Michigan Tax Tribunal ("MTT"). Small claims appeals are typically residential appeals or commercial property appeals with value in contention of $100,000 or less. Commercial property appeals or values in contention of $100,000.01 or greater are appealed with the Entire Tribunal division. Typically, fewer appeals are filed in markets with strong appreciation, and more appeals are filed during periods of stagnant or soft values.

Appeals filed with the MTT are usually value-related, however they may also be related to a denied Poverty Exemption or Principal Residence Exemption (small claims) or complex property exemptions (Entire Tribunal).

MICHIGAN TAX TRIBUNAL APPEALS				
	2022	2023	2024	2025
ENTIRE TRIBUNAL (COMM/IND)	18	19	20	21
SMALL CLAIMS	3	9	3	8
	21	28	23	29

MTT DISPOSITIONS

	Dockets	Original Taxable Value (TV)	TV in Contention	Percent of Contention to TV	Potential City Revenue Loss	Actual TV Loss	TV Percent Reduction	Single Year City Revenue Loss	City Tax Revenue Retained	Unresolved Tax Revenue at Risk
2022 Closed	21	$61,798,410	$17,186,780	28%	$181,107	$4,278,010	6.92%	$45,080	$136,027	
2023 Closed	27	$55,188,290	$27,729,375	50%	$292,201	$9,117,090	16.52%	$96,072	$196,129	
2023 Open	1	$15,265,200	$6,265,200	41%	$66,020	?	?	?	?	
2024 Closed	21	$95,808,830	$19,448,770	20%	$204,943	$6,351,930	6.63%	$74,325	$130,618	
2024 Open	2	$39,745,250	$5,959,430	15%	$62,798	?	?	?	?	
2025 Closed	17	$46,878,020	$11,701,150	25%	$123,302	$12,669,180 **	108.27%	$83,967	$40,351	
2025 Open	5	$33,310,330	$17,604,480	53%	$185,509	?	?	?	?	
				Total:	$1,115,881			$299,444	$503,126	$313,311

**One 2025 appeal involved personal property incorrectly reported by the taxpayer.
The petition also contended incorrect amounts. The taxable value losson that petition was due to property that was never located in Novi.

2025 appeals shown do not include small claims

Public Act 161 of 2013, passed by Michigan legislature, provides a property tax exemption on the homestead of honorably discharged veterans of the United States military who are 100% disabled. Eligibility requirements for 100% disabled veterans or their surviving spouses are provided in MCL 211.7b(1)(a) and (b).

Historically, the State Tax Commission required qualifying disabled veterans to file for the exemption annually with the Assessor. However, beginning in 2025, eligible veterans only need to file for the exemption once in their community. The exemption will remain in place until they move out of the community or become ineligible. Local units must create a policy to periodically audit the exemptions for eligibility no more frequently than once every 3 years.

Prior to 2024, parcels with this exemption were reduced to zero assessed and taxable value for the year, and the parcel values were not reported in the Ad Valorem totals. However, in 2024, the State Tax Commission began requiring assessors to leave the values on the assessment roll, but to instruct treasurers to apply zero millage on the taxable value. The taxable values subject to the exemption from 2024 to 2026 are presented below. Typically, there are a few parcels with a pro-rated exemption due to a qualifying veteran purchasing a homestead in Novi, so the actual exempt taxable value is slightly lower than shown in the table below.

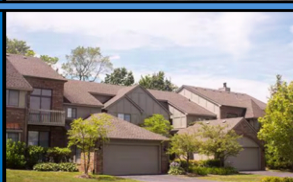
Taxable Value Subject to Disabled Veteran Exemption

	2024	2025	2026
March Board of Review	57	49	79
	10,308,550	9,269,930	16,327,480
Added After MBOR	16	27	4
	3,200,180	5,950,310	415,370
Total for Year	**73**	**76**	**83**
	13,508,730	**15,220,240**	**16,742,850**

The 2026 values of Novi's fifteen largest taxpayers are presented below. The total taxable value includes real and personal property from all assessment rolls.

	TOP 15 TAXPAYERS BY 2026 TAXABLE VALUE	
	TAXPAYER	**Original 2026 Taxable**
1	REDWOOD-ERC NOVI LLC (FOX RUN)	$76,679,740
2	TVO MALL OWNER, et al.	$59,387,060
3	OCCIDENTAL DEV LTD / ROSE, et al.	$52,305,580
4	INTERNATIONAL TRANSMISSION COMPANY	$50,079,880
5	SINGH, et al.	$50,051,590
6	TBON, LLC, et al (includes 1 special act parcel)	$44,807,230
7	DTE ELECTRIC COMPANY	$42,920,020
8	HENRY FORD PROVIDENCE HOSPITAL	$34,777,873
9	BEZTAK (INNOVA & SADDLE CREEK)	$33,840,720
10	HAGGERTY CORRIDOR PARTNERS, et al.	$32,462,900
11	CONSUMERS ENERGY CO.	$23,784,640
12	42400 W 12 MILE RD PROPCO LLC (STORYPOINT)	$21,672,130
13	GR MEADOWBROOK LLC (HUNTLEY MANOR)	$21,542,450
14	TWELVE MILE CROSSING LLC (FOUNTAIN WALK)	$19,961,330
15	SOLOMON PROPERTIES INC / E&M HOLDINGS, LLC	$19,066,470

Top 10 Most Valuable Properties
City of Novi

RANK		ADDRESS	OCCUPANCY	FLOOR AREA	ACRES	LAND VALUE	YEAR BUILT	# BLDGS	TOTAL TCV
1		41100 THIRTEEN MILE	FOX RUN (UNITS 1,046)	1,649,486	102.806	$15,190,122	2008	14	$150,528,700
2		27500 NOVI	TWELVE OAKS	700,367	24.18	$9,795,690	1976	1	$89,713,600
3		31170 WELLINGTON	PORTSMOUTH APARTMENTS (UNITS 840)		72.63	$16,805,909	1990	29	$68,642,480
4		43355 CLIFFSIDE	RIVER OAKS APARTMENTS (UNITS 420)		57.28	$15,329,999	1990	34	$49,481,640
5		44075 TWELVE MILE	FOUNTAIN WALK	635,046	64.464	$10,445,946	2002	8	$48,396,660
6		39500 CHAMPION	INNOVA APARTMENTS (UNITS 272)	394,893	21.046	$5,867,379	2023	22	$47,796,220
7		45713 LAKEVIEW	THE SPRINGS (UNITS 660)		59.71	$16,313,271	1990	23	$46,448,640

8		47400 HERITAGE	ROSE SENIOR LIVING (UNITS 182)	197,561	20.71	$5,020,083	2016	1	$45,218,220
9		42400 TWELVE MILE	STORY POINT - SENIOR LIVING (UNITS 183)	187,692	9.718	$948,228	2019	1	$45,109,640
10		41787 GRAND RIVER	HUNTLEY MANOR (UNITS 203)	399,419	26.58	$5,706,919	2018	25	$43,084,900
11		47305 CENTRAL PARK	CENTRAL PARK APARTMENTS (UNITS 254)	418,233	43.06	$5,224,412	2002	45	$43,001,280
12		27075 HAGGERTY	INTERNATIONAL TRANSMISSION COMPANY	273,208	59.3	$3,921,158	1999	1	$40,740,700
13		22675 PAVILION	PAVILION COURT APARTMENTS (UNITS 377)		42.06	$11,340,954	1986	39	$40,212,780
14		43398 CITATION	SADDLE CREEK APARTMENTS (UNITS 400)		38	$10,593,792	1987	20	$39,284,340
15		30001 CABOT	HARMAN BECKER	183,352	16.5	$3,795,000	2015	1	$38,218,460

2026 Assessing Statistics and Department Summary

Core Duties of City Assessor

The primary responsibilities of the City Assessor are to discover, list and value all taxable real and personal property within the city. The Assessor ensures properties are uniformly assessed according to the General Property Tax Act. The Assessor and staff maintain and manage the real and personal property database.

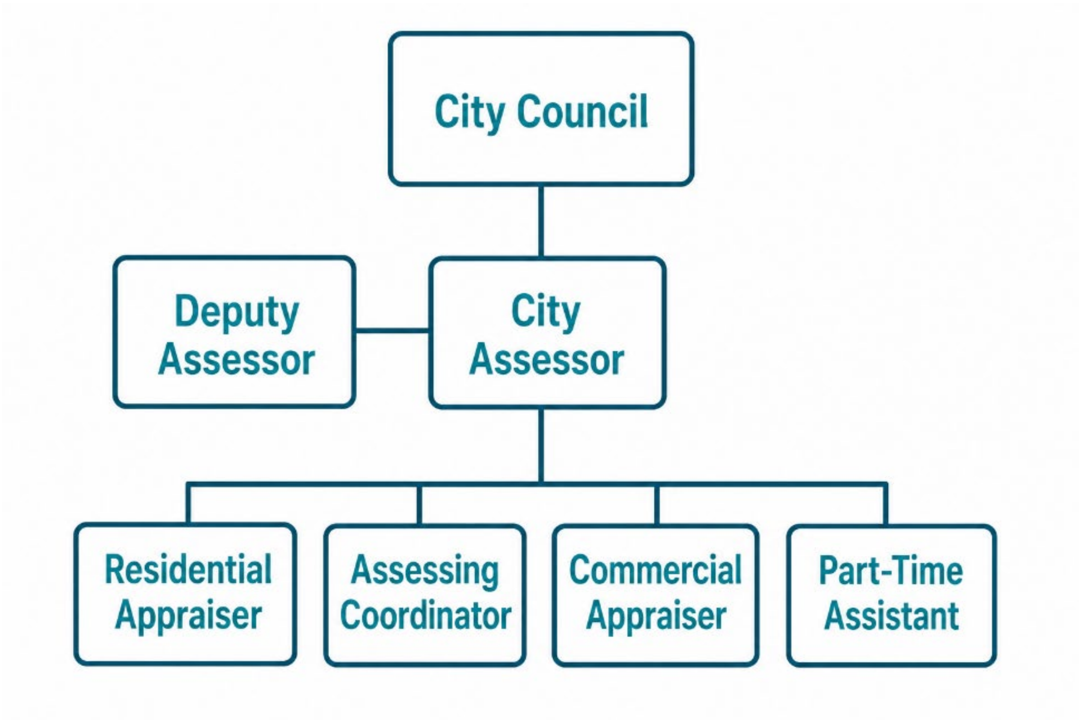
The Assessor creates the **Walled Lake Improvement Board Special Assessment Roll** every five years, in cooperation with the Lake Board liaison, and creates new special assessment rolls when they are needed.

The department reviews property transfers to determine whether uncapping of taxable value applies and administers various exemptions such as the Principal Residence Exemption, Poverty Exemption, Disabled Veteran Exemption, and various other statutory exemptions (non-profit, religious). The department assists and educates taxpayers regarding assessment and property tax related matters. The department performs hundreds of field inspections annually of residential and commercial properties.

The Assessing staff facilitates and organizes petitions for the board of review and processes hundreds of assessment roll changes throughout the year, according to statute and appropriate jurisdiction. The Assessor defends the assessed values before the Michigan Tax Tribunal.

Additional duties include approving and processing land splits and combinations in accordance with the Land Division Act and Novi's ordinances. The Assessor provides various reports as required to the county and state throughout the year, and to the City Council and City Manager.

Organizational Chart of Assessing Department



2026 Assessing Statistics and Department Summary

Residential & Commercial/Industrial Building Permits

A significant part of the field work conducted by Novi's appraisers consists of observing and documenting new construction and other significant property changes. The appraisers measure the building improvements, document new items on the property record and photograph the improvements. Most new construction requires several inspections to monitor progress. The table below presents a five-year history of permits that generated visits from the appraisers. (Does not reflect all building permits).

ANNUAL NO. PERMITS

Residential		Avg/mo	Commercial/Industrial		Avg/mo	Total
2020	607	51	2020	165	14	772
2022	539	45	2022	221	18	760
2023	583	49	2023	198	17	781
2024	436	36	2024	170	14	606
2025	407	34	2025	427	36	834
Avg/yr	**533**		**Avg/yr**	**272**		

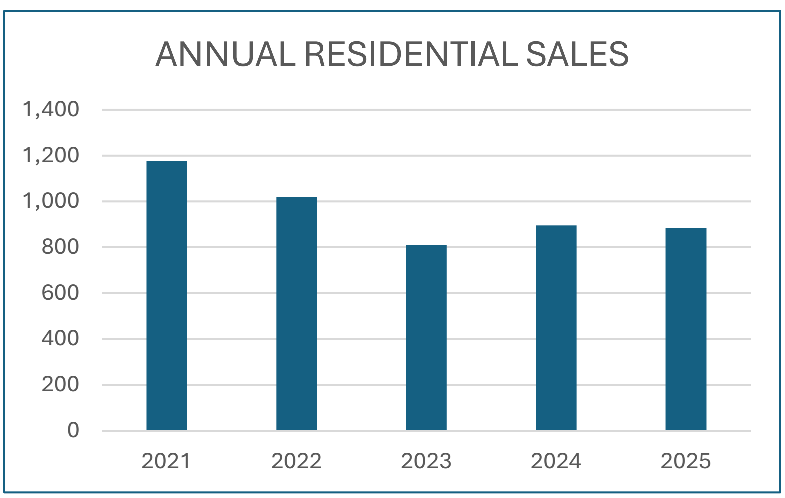
2026 Assessing Statistics and Department Summary

Residential Sales & Transfers of Ownership

Novi's Assessing Team reviews and verifies property sales and analyzes market trends. Each property transfer that occurs typically generates a counter-visit from the buyer and three documents to be reviewed and processed: Property Transfer Affidavit ("PTA"), Principal Residence Exemption ("PRE") and Deed. Additionally, certain property transfers require review of additional documents such as trust documents to determine whether the transfer is exempt from uncapping of the taxable value.

The table below is a 5-year history of the number of residential sales annually, with the estimated number of sale-related documents processed and reviewed. These totals do not include the numerous transfers into and out of trusts which occur annually.

	ANNUAL RESIDENTIAL SALES				
	2021	2022	2023	2024	2025
ANNUAL	1,178	1,019	809	895	885
AVG. MO.	98	85	67	75	74
Est. # of Deeds, PTAs and PTAs processed	3,534	3,057	2,427	2,685	2,655

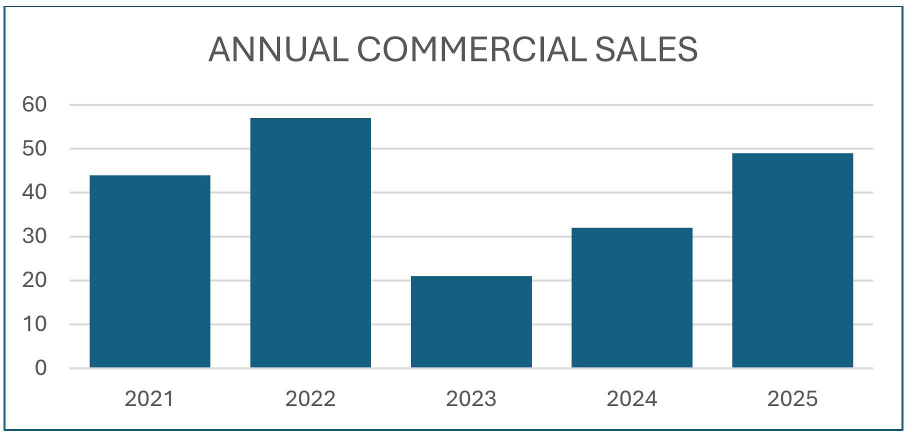


2026 Assessing Statistics and Department Summary

Commercial & Industrial Sales & Transfers of Ownership

The table below is a 5-year history of the number of commercial and industrial sales annually.

ANNUAL COMMERCIAL SALES	2021	2022	2023	2024	2025
ANNUAL	44	57	21	32	49
Est. # of Deeds and PTAs processed	88	114	42	64	98



New Parcels Processed and Created

Assessing creates new parcels in the assessing database for new developments and as the result of splits and combinations. A 7-year history is presented below. Denials are not included in the table; however, all split/combination applications require review and research.

NEW REAL PROPERTY PARCELS CREATED	
2019 FOR 2020	358
2020 FOR 2021	58
2021 FOR 2022	33
2022 FOR 2023	81
2023 FOR 2024	246
2024 FOR 2025	19
2025 FOR 2026	80

2026 Assessing Statistics and Department Summary

Residential Reappraisal

The State Tax Commission ("STC") certifies all assessors in Michigan and is responsible for general supervision of Michigan's property tax system under the General Property Tax Act. The STC has supervisory authority over assessors, local assessing units, county equalization departments and boards of review.[3]

The STC has issued guidance recommending that assessors inspect **20%** of properties in their local unit annually. This means, ideally, properties should be visited once every five years. Additionally, property record cards must meet a minimum of **90%** accuracy of exterior elements of a property. [4] Accurate property records help ensure a fair and uniform assessing process.

Neighborhood reappraisal is a systematic, neighborhood-by-neighborhood review of each property (for residential properties), or by property types (commercial and industrial properties). Reappraisal is **in addition to** other fieldwork that is required for new construction and building-permit driven inspections.

A neighborhood reappraisal consists of reviewing properties with aerial and street-level imagery, review of multi-list photos and information (when available) and physical exterior observations. Property records are reviewed and corrected for accuracy, which improves overall accuracy of the assessment roll.

In 2025, the Assessing Department developed policies and procedures for a systematic neighborhood reappraisal process. Neighborhoods that are the highest priority for reappraisal are typically older neighborhoods, many of which have not been reappraised in well over 10 years. Neighborhoods that have a blend of old and new homes or with wide variations in style, age, size and renovations are also high priority. These neighborhoods are more difficult to value with mass appraisal (due to the property variations); therefore, it is critical that property records are accurate.

In 2025, we selected 6 small neighborhoods to reappraise. Property owners were notified by postcard that Assessing staff would be working in their neighborhood, and owners were given the option to opt out by notifying us by phone or at the door.

[3] MCL 209.1, MCL 211.10e & MCL 211.34
[4] Bulletin No. 2 of 2014, Michigan State Tax Commission

Residential Reappraisal, Continued

Novi's residential appraiser inspected 181 properties in the general area in and around Shawood Lake as part of the reappraisal project. The inspections revealed that most of the properties viewed required correction to the property record. Approximately 10 decks and one swimming pool were demolished but were still on the property records. These were removed, and taxpayers were issued small tax refunds as indicated by statute (current year and one year prior). We also identified numerous decks, patios, driveways, sunrooms and other structures that had not been on the assessment record which were then added to the property records and assessment roll.

For 2026, we have selected a larger neighborhood, and our goal is to inspect twice as many residential properties for the neighborhood reappraisal.

Commercial Reappraisal

Novi's commercial appraiser is also reappraising groups of properties, in addition to normal new construction and permit field inspections. In 2024 and 2025, Flex Buildings (15), Gas Stations (14) and Auto Related (43) properties were inspected and records updated. Novi has 1,089 commercial and industrial parcels; therefore, it is more achievable to annually inspect a larger percent of the total. In 2024 & 2025 an average of 15% of commercial and industrial parcels were physically inspected.

2025 Accumulative Totals	
Total Parcels	1089
Total Inspected for 2025	171
Total Percent Inspected for 2025	15.7%

2024 Accumulative Totals	
Total Parcels	1089
Total Inspected for 2024	159
Total Percent Inspected for 2024	14.6%

2026 Assessing Statistics and Department Summary

PA 660 Assessment Roll Audit – 2027

All assessing units within Oakland County are scheduled for their PA 660 audit in 2027 (formerly referred to as AMAR). Novi's last audit was 2022, in which it achieved a perfect score. The Assessing team has been working hard to ensure another successful audit in 2027.

The Property Assessing Reform Act, P.A. 660 of 2018, provides a statutory framework to ensure proper assessing practices that ensure the highest quality assessments for taxpayers as well as local units. The Act defines the requirements for a local unit to be determined to be in substantial compliance with the General Property Tax Act, provides timetables for audits as well as follow up audits and provides a process for bringing a local unit into compliance if they remain non-compliant after a follow up review (also known as the designated assessor). The Act also mandates training for local unit Boards of Review.

Education and Professional Development

Every member of the assessing team holds a certification issued by the Michigan State Tax Commission. Continuing education is not only a requirement for recertification annually, but it ensures we are keeping abreast of changes to property tax law or case law, changes occurring in the market, and aids in developing best practices.

The City Assessor or staff have participated in the following education over the past year:

• Fair Housing	• Ethics
• Triannual Oakland County Assessors Meetings	• Michigan Investment Property Review
• New, Loss, Additions, Losses, Adjustments	• Legal Seminar
• Deeds, Documents, Chain of Title	• Estate Planning Basics (trusts)
• Michigan Apartment Market	• MSU Land Division & PA 58
• Transfer of Ownership	• Annual Roll Review
• STC Property Tax Exemptions	• STC Updates