

MICHIGAN PROPERTY TAX ADMINISTRATION PRACTICE TEST (SAMPLE)

STUDY GUIDE



**SAMPLE STUDY GUIDE
WITH LIMITED QUESTIONS**

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THE FULL VERSION STUDY GUIDE**

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Introduction

Preparing for a certification exam can feel overwhelming, but with the right tools, it becomes an opportunity to build confidence, sharpen your skills, and move one step closer to your goals. At Examzify, we believe that effective exam preparation isn't just about memorization, it's about understanding the material, identifying knowledge gaps, and building the test-taking strategies that lead to success.

This guide was designed to help you do exactly that.

Whether you're preparing for a licensing exam, professional certification, or entry-level qualification, this book offers structured practice to reinforce key concepts. You'll find a wide range of multiple-choice questions, each followed by clear explanations to help you understand not just the right answer, but why it's correct.

The content in this guide is based on real-world exam objectives and aligned with the types of questions and topics commonly found on official tests. It's ideal for learners who want to:

- Practice answering questions under realistic conditions,
- Improve accuracy and speed,
- Review explanations to strengthen weak areas, and
- Approach the exam with greater confidence.

We recommend using this book not as a stand-alone study tool, but alongside other resources like flashcards, textbooks, or hands-on training. For best results, we recommend working through each question, reflecting on the explanation provided, and revisiting the topics that challenge you most.

Remember: successful test preparation isn't about getting every question right the first time, it's about learning from your mistakes and improving over time. Stay focused, trust the process, and know that every page you turn brings you closer to success.

Let's begin.

How to Use This Guide

This guide is designed to help you study more effectively and approach your exam with confidence. Whether you're reviewing for the first time or doing a final refresh, here's how to get the most out of your Examzify study guide:

1. Start with a Diagnostic Review

Skim through the questions to get a sense of what you know and what you need to focus on. Your goal is to identify knowledge gaps early.

2. Study in Short, Focused Sessions

Break your study time into manageable blocks (e.g. 30 – 45 minutes). Review a handful of questions, reflect on the explanations.

3. Learn from the Explanations

After answering a question, always read the explanation, even if you got it right. It reinforces key points, corrects misunderstandings, and teaches subtle distinctions between similar answers.

4. Track Your Progress

Use bookmarks or notes (if reading digitally) to mark difficult questions. Revisit these regularly and track improvements over time.

5. Simulate the Real Exam

Once you're comfortable, try taking a full set of questions without pausing. Set a timer and simulate test-day conditions to build confidence and time management skills.

6. Repeat and Review

Don't just study once, repetition builds retention. Re-attempt questions after a few days and revisit explanations to reinforce learning. Pair this guide with other Examzify tools like flashcards, and digital practice tests to strengthen your preparation across formats.

There's no single right way to study, but consistent, thoughtful effort always wins. Use this guide flexibly, adapt the tips above to fit your pace and learning style. You've got this!

Questions

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- 1. Which section of the Michigan General Property Tax Act addresses the collection of taxes?**
 - A. 211.44 - 211.54
 - B. 211.55 - 211.59
 - C. 211.60 - 211.60a
 - D. 211.70 - 211.73c
- 2. Which of the following is required for personal property to be exempt under the Small Business Taxpayer Exemption?**
 - A. The true cash value must exceed \$100,000
 - B. The owner must lease the property to another business
 - C. The combined true cash value must be less than \$80,000
 - D. The property must be located out-of-state
- 3. What can a property owner do if their "Appeal" is denied at the local Board of Review?**
 - A. List their property for sale without appeal
 - B. Contact their local congressman for assistance
 - C. Appeal to the Michigan Tax Tribunal for further review
 - D. Request a refund from the Borough Treasurer
- 4. What is the consequence for certifying an assessment roll that you have not prepared or supervised?**
 - A. It is a minor offense
 - B. It is a civil violation
 - C. It is a felony
 - D. It is a misdemeanor
- 5. How often are properties assessed in Michigan?**
 - A. Every two years
 - B. Every year
 - C. Every five years
 - D. Every ten years

- 6. Which of the following sections outlines the definitions applicable to Sections 25 through 32 of Article IX?**
- A. M.C. Article 9, Section 25
 - B. M.C. Article 9, Section 31
 - C. M.C. Article 9, Section 33
 - D. None of the above
- 7. Which section pertains to the sale by the county treasurer?**
- A. 211.70 - 211.73c
 - B. 211.83 - 211.86
 - C. 211.92 - 211.126
 - D. 211.87 - 211.91
- 8. According to the Headlee Amendment, what must happen when property assessments increase more than inflation?**
- A. The maximum millage rate must increase
 - B. The maximum millage rate must be reduced
 - C. The local government must hold a public vote
 - D. The government is allowed to retain higher tax revenues
- 9. When must the owner be notified of a change in assessed value by the assessor?**
- A. 14 days before the Board of Review meeting
 - B. 30 days before the Board of Review meeting
 - C. 1 month after the assessment
 - D. At the time of assessment only
- 10. Which body oversees property tax assessment practices in Michigan?**
- A. Michigan Tax Commission
 - B. State Board of Education
 - C. Local Municipal Councils
 - D. Department of Treasury

Answers

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1. A
2. C
3. C
4. D
5. B
6. C
7. A
8. B
9. A
10. A

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Explanations

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1. Which section of the Michigan General Property Tax Act addresses the collection of taxes?

- A. 211.44 - 211.54**
- B. 211.55 - 211.59
- C. 211.60 - 211.60a
- D. 211.70 - 211.73c

The correct answer identifies the section of the Michigan General Property Tax Act that specifically deals with the collection of taxes, which spans from 211.44 to 211.54. This segment provides the framework and procedures for the assessment and collection of property taxes in Michigan, detailing how municipalities and other taxing units can effectively collect owed taxes, enforce tax liens, and manage delinquent payments. The specified range encompasses critical regulations and stipulations that guide tax assessors and collectors on their duties and responsibilities. It emphasizes the legal processes that must be followed to ensure taxes are collected in a compliant and orderly manner. Understanding these sections is crucial for anyone involved in property tax administration, as they lay the groundwork for the legal basis under which property taxes are collected in the state. Other response options pertain to different areas of the Michigan General Property Tax Act. Each of those ranges covers a distinct aspect of property tax law, such as exemptions, assessment processes, or administrative procedures. However, they do not specifically address the collection of taxes, which is why they are not the correct choice in this scenario.

2. Which of the following is required for personal property to be exempt under the Small Business Taxpayer Exemption?

- A. The true cash value must exceed \$100,000
- B. The owner must lease the property to another business
- C. The combined true cash value must be less than \$80,000**
- D. The property must be located out-of-state

The correct answer is that the combined true cash value must be less than \$80,000 for personal property to qualify for the Small Business Taxpayer Exemption. This exemption is designed to alleviate the tax burden on small businesses by providing them relief from personal property taxes if their total personal property does not exceed this threshold. This provision recognizes that small businesses often operate with limited resources and can benefit significantly from tax exemptions on their personal property, making it easier for them to remain viable and competitive. Therefore, the emphasis on a specific valuation cap directly supports the objective of the exemption. As for the other options, they do not meet the conditions set forth in the Small Business Taxpayer Exemption guidelines, which specifically focus on the valuation of the property held by the business rather than the leasing status, location, or exceeding certain valuation thresholds.

3. What can a property owner do if their "Appeal" is denied at the local Board of Review?

- A. List their property for sale without appeal
- B. Contact their local congressman for assistance
- C. Appeal to the Michigan Tax Tribunal for further review**
- D. Request a refund from the Borough Treasurer

When a property owner's appeal is denied at the local Board of Review, they have the option to escalate their case by appealing to the Michigan Tax Tribunal for further review. This process allows the owner an opportunity to present their evidence and arguments regarding the assessed value of their property in a more formal judicial setting. The Michigan Tax Tribunal is an administrative court that specifically handles tax-related disputes, making it the appropriate venue for property tax appeals after a local board decision. This option is structured to ensure that property owners have recourse to challenge assessment decisions beyond the local jurisdiction, providing a layer of oversight and fairness in property tax assessments. The tribunal can evaluate the assessment based on the evidence presented and can either uphold the local board's decision, modify it, or overturn it entirely. In contrast, the other options do not provide viable methods for addressing the denial of an appeal. Selling the property or contacting a local congressman won't lead to the reassessment of the property's value, and requesting a refund from the borough treasurer is not a solution applicable in this context, as tax refunds typically relate to overpayments rather than appeal processes.

4. What is the consequence for certifying an assessment roll that you have not prepared or supervised?

- A. It is a minor offense
- B. It is a civil violation
- C. It is a felony
- D. It is a misdemeanor**

Certifying an assessment roll that has not been properly prepared or supervised is categorized as a misdemeanor because it raises significant concerns regarding accountability and accuracy in property tax administration. Misdemeanors typically involve actions that contravene established regulations but do not carry the severe penalties associated with felonies. In the context of property tax administration, ensuring that assessment rolls are accurately compiled and verified is crucial for maintaining public trust and effective governance. When a person certifies an assessment roll without proper oversight or preparation, they fail to uphold the standards of their role, which can lead to erroneous taxation and financial consequences for property owners. Such actions reflect a neglect of duty that, while serious, is not classified at the highest severity level of criminal offense. This classification emphasizes the importance of professional responsibility in property assessments and encourages adherence to laws and protocols designed to protect the integrity of the tax system.

5. How often are properties assessed in Michigan?

- A. Every two years
- B. Every year**
- C. Every five years
- D. Every ten years

In Michigan, properties are assessed annually. This means that each year, local assessors evaluate the properties within their jurisdiction to determine their market value and ensure that property taxes are levied fairly based on current market conditions. This annual assessment process is crucial for maintaining accurate property tax records and ensuring that property owners are paying taxes reflective of their property's true value in the current market. This yearly reassessment allows for adjustments due to shifts in the real estate market, renovations to properties, or changes in property ownership. Regular assessments are designed to keep the tax system equitable, so that no property owner is disproportionately burdened or receives an unfair advantage in terms of taxation.

6. Which of the following sections outlines the definitions applicable to Sections 25 through 32 of Article IX?

- A. M.C. Article 9, Section 25
- B. M.C. Article 9, Section 31
- C. M.C. Article 9, Section 33**
- D. None of the above

The correct choice refers to M.C. Article 9, Section 33, which serves as the section outlining the definitions applicable to Sections 25 through 32 of Article IX. This section is crucial because it provides clarity and context for understanding the terms and concepts that will be referenced in the preceding sections. Definitions are essential in legal documents to ensure that all parties have a common understanding of specific terms, avoiding ambiguity and confusion. In this case, Sections 25 through 32 involve various provisions related to property taxes, and Section 33 explicitly aims to clarify those terms used in the earlier sections. This structure helps maintain consistency in interpretation and application of the law, which is vital for both taxpayers and tax administrators to effectively engage with property tax regulations.

7. Which section pertains to the sale by the county treasurer?

- A. 211.70 - 211.73c**
- B. 211.83 - 211.86
- C. 211.92 - 211.126
- D. 211.87 - 211.91

The section that pertains to the sale by the county treasurer is indeed 211.70 - 211.73c. These provisions cover the process and regulations regarding the collection and enforcement of property taxes, including the sale of property due to unpaid taxes. The sections outline the authority of the county treasurer to sell properties that have delinquent tax obligations and establish the procedures that must be followed in order to ensure compliance with state laws. Understanding these sections is essential for anyone involved in property tax administration, as they provide the legal framework for handling situations where property is sold to recover unpaid taxes, ensuring that the process is transparent and follows established legal guidelines. This knowledge is crucial for effectively managing tax rolls and understanding the ramifications for property owners facing tax delinquency.

8. According to the Headlee Amendment, what must happen when property assessments increase more than inflation?

- A. The maximum millage rate must increase
- B. The maximum millage rate must be reduced**
- C. The local government must hold a public vote
- D. The government is allowed to retain higher tax revenues

The Headlee Amendment, which was adopted in Michigan in 1978, aims to limit the growth of property taxes in relation to inflation. When property assessments increase at a rate greater than the rate of inflation, the requirement is for the maximum millage rate to be reduced. This is to ensure that taxpayers are not unduly burdened and that the growth of tax revenue aligns closely with the rate of inflation. By reducing the maximum millage rate, the Headlee Amendment effectively keeps property tax revenues in check, maintaining a balance between the need for funding public services and protecting taxpayers from excessive taxation due to rapid property value increases. This mechanism serves to uphold the spirit of the amendment, which is to prevent local governments from profiting disproportionately from rising property values without corresponding increases in inflation.

9. When must the owner be notified of a change in assessed value by the assessor?

- A. 14 days before the Board of Review meeting**
- B. 30 days before the Board of Review meeting
- C. 1 month after the assessment
- D. At the time of assessment only

The correct timeline for notifying the property owner of a change in assessed value is 14 days before the Board of Review meeting. This requirement ensures that property owners have adequate notice and time to understand the changes to their assessed values, allowing them the opportunity to prepare for any discussions or appeals they may wish to present at the Board of Review. This process is an essential aspect of tax administration, as it supports transparency and gives property owners the chance to address any concerns or discrepancies regarding their assessments. The other options do not align with the stipulated regulations regarding notification. For instance, giving notice 30 days before the Board of Review meeting would offer more time than necessary according to current guidelines. Similarly, notifying property owners 1 month after the assessment or only at the time of assessment does not provide the critical window of time for property owners to engage with their assessments prior to the Board's consideration.

10. Which body oversees property tax assessment practices in Michigan?

A. Michigan Tax Commission

B. State Board of Education

C. Local Municipal Councils

D. Department of Treasury

The Michigan Tax Commission is the correct choice because it serves as the principal body responsible for overseeing property tax assessment practices within the state. This commission is tasked with ensuring that property assessments are conducted fairly and uniformly across Michigan. It establishes rules and regulations to guide local assessors, providing the necessary oversight to maintain consistency in property tax assessments. The commission also plays a crucial role in addressing disputes related to property assessments and ensures that local municipal councils comply with state laws regarding property taxation. By setting standards for valuation and assessment procedures, the Michigan Tax Commission helps to uphold the integrity of the property tax system in the state. Other options may involve governance aspects of education or local governance but do not engage directly in the property tax assessment process. Therefore, they are not the body responsible for overseeing property tax assessment practices.

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Next Steps

Congratulations on reaching the final section of this guide. You've taken a meaningful step toward passing your certification exam and advancing your career.

As you continue preparing, remember that consistent practice, review, and self-reflection are key to success. Make time to revisit difficult topics, simulate exam conditions, and track your progress along the way.

If you need help, have suggestions, or want to share feedback, we'd love to hear from you. Reach out to our team at hello@examzify.com.

Or visit your dedicated course page for more study tools and resources:

<https://mipropertytaxadmin.examzify.com>

We wish you the very best on your exam journey. You've got this!

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