

THE LAND DIVISION PROCESS IN THE ASSESSOR'S OFFICE:

1. The property owner ("seller") supplies a Land Division Request Form, survey and any other documentation required, along with any fee, if necessary.
2. The Land Division request is reviewed by the Assessor (Land Division Act) and the Zoning Administrator (local Zoning Ordinance).

The Land Division Act gives the local unit 45 days after receiving all necessary documentation to review and authorize or deny the request. The **Land Division Act** can be found on the state's website here:

http://michigan.gov/documents/deq/wb-groundwater-Act288_248139_7.pdf

The review timeline is referenced in Sec 560.019.

3. Once the project is reviewed and authorized, approval notice is shared with the property owner. The property owner can then pursue execution of any property sales, as requested through the land division process. (i.e. – "close the sale").
4. After the property is sold (i.e. – ownership matches the boundary line changes requested with the split project), the local Assessor's Office receives copies of any deeds used to convey title. Along with the deeds, a buyer is required to file a Property Transfer Affidavit for the purchase that took place. Per state law, the buyer has 45 days to provide Property Transfer Affidavits to the Assessor, making the Assessor's Office aware that a transfer of ownership has occurred.

Property Transfer Affidavit: http://michigan.gov/documents/l4260f_2688_7.pdf

5. Once the property has been officially transferred and the Assessor has copies of all necessary transfer documents, the land division can be processed internally for preparation of the upcoming year's assessment and tax roll.
6. Processing of the Land Division includes retiring the old "parent" parcels and replacing them with new "child parcels" on the upcoming year's assessment roll. Any parcel that has had its boundaries changed will go through this retiring and new parcel number assignment process.

One important point regarding this process is that the new "child" parcel numbers will not be created until the upcoming year's assessment roll. Our standard assessment practice is that "whatever the property looks like on 'Tax Day,' December 31st, sets the upcoming year's assessment and taxes." This should be taken in to consideration for any potential tax pro-rations at the time of the sale.

7. The last part of the land division process for the Assessor is the preparation of the upcoming year's assessment roll. This may not be finalized until after "Tax Day," December 31st. Part of this process includes assignment of new "child" parcel numbers. Child parcel numbers are not required to make a land division saleable, as the description from the survey is usually what is conveyed. However, these child parcel numbers are sometimes provided by the Assessor as a courtesy to offices involved in the closing process.
8. Once the Assessor has completed the approval and internal processing of a land division request, a copy is sent to the County Equalization Office as well as the County GIS (Mapping) Office. This means that some of the online information that is used for reference and shared as a courtesy to the public may not be updated until after "Tax Day," December 31st. This does not mean that the project was not approved, simply that some of the online reference materials are not yet updated.

NOTE ABOUT NEW ADDRESS ASSIGNMENTS: For new address assignments, the Assessor's Office requires a site plan showing the location of a new house/building. The address is assigned by taking measurements along the road, so the house/building placement affects the street number that will be given.

House Number Assignment Request: [Request New House Number Here](#)