
Begin forwarded message:

From: Mark Perry <mperry07@comcast.net>
Subject: Re: Wednesday's Fire meeting
Date: December 7, 2022 at 8:36:21 AM EST
To: David Read <davidread@bitsoflight.com>
Cc: Andrew Houde <AHoude@sciotownship.org>, Ryan Yapple <ryan@ewfsolutionsllc.com>, Jessica Flintoft <Jflintoft@sciotownship.org>, Lance Baird <LBaird@sciotownship.org>, Bob Hyde <robert.allan.hyde@gmail.com>, Robert Groden <rgroden8@gmail.com>, Mitchell Goodsitt <goodsitt@umich.edu>

Dave,

The links below are income tax deductibility of special assessments.

Short answer; yes, if stated as millage levied uniformly throughout the jurisdiction (Twp) for certain operating purposes. No, if the special assessment levy on a subset of properties that receive a special benefit from a public capital improvement. See the links for details of how to distinguish between a SAD operating millage levy and a specific special assessment. All tax paying property owners should seek tax and legal advice from their qualified tax preparer and qualified tax attorney.

Mark

Topic No. 503 Deductible Taxes | Internal Revenue Service
<https://www.irs.gov/taxtopics/tc503>

Michigan.gov

[When can I claim special assessments?](https://www.michigan.gov/taxes/questions/iit/accordion/homestead/when-can-i-claim-special-assessments-1)

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