

# **State Tax Commission**

## **Board of Review Questions and Answers**

December 19, 2023

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This document is designed to provide information regarding Boards of Review including how they are created, what their role and authorities are, and Michigan law that governs them. This document is supplemented by the State Tax Commission bulletins on Boards of Review. This additional information is available at <https://www.michigan.gov/statetaxcommission>.

All information in this document will refer to townships as this offers a uniform set of standards. In some cases, city charters may affect certain organizational and procedural matters differently.

## **Introduction to Assessing**

This section is intended to provide an introduction to assessing, answering very basic questions a member of a Board of Review might encounter. The assessor will be able to provide examples and offer greater detail than is provided here and should be consulted if the Board of Review has questions regarding their authorities, statute, or questions regarding a specific property.

It is the responsibility of the assessor to assess property in accordance with the law and accepted practices. The Board of Reviews petitions that challenge a decision of the assessor. It is the Board of Review's responsibility to make an independent judgment based on the facts and on law.

### **What is True Cash Value?**

True Cash Value (TCV) is defined in the General Property Tax Act as "the usual selling price at the place where the property to which the term is applied is at the time of assessment, being the price that could be obtained for the property at private sale, and not at auction sale except as otherwise provided in this section, or at forced sale."

### **What is Assessed Value?**

Assessed Value (AV) is 50% of a parcel's TCV.

Michigan law requires that all property be uniformly assessed at 50% of the usual selling price, or the True Cash Value.

### **What are the Board of Review's authorities related to Assessed Value?**

Property must be assessed at 50% of True Cash Value and the Assessed Value must be uniform with the assessments of other similar properties.

If the Board of Review changes an Assessed Value, it must also consider whether this change has caused the Tentative Taxable Value to change. This could happen because Tentative Taxable Value is the lower of the Assessed Value and the Capped Value. Also, changing the Assessed Value of items added to or removed from the property will likely cause a change in Taxable Value.

## **What is State Equalized Value?**

State Equalized Value (SEV) is the AV after State Equalization is completed. Usually, equalization multipliers are 1.0000 and when they are, AV and SEV are equal.

## **What is Taxable Value?**

Taxable Value (TV) is the lower of a parcel's SEV or Capped Value. Under Michigan law, TV cannot increase annually by more than 5% or the rate of inflation, whichever is lower. However, the TV can be increased when something new is added (additions) or if the assessor discovers there is omitted property. TV can also "uncap" which means it increases equal to the SEV in the year following a transfer of ownership. TV can never be higher than SEV, but it can be lower.

## **What are the Board of Review's authorities related to Taxable Value?**

The assessment roll must show the Tentative Taxable Value for each parcel of property. Once the Capped Value and the Assessed Value are calculated, the Tentative Taxable Value is the lower of the two (assuming there has not been a uncapping).

A Board of Review cannot raise or lower the Tentative Taxable Value unless they also raise or lower the Assessed Value and/or the Capped Value. An exception could occur if there was a transfer of ownership on a property in the prior year and the assessor had not uncapped the Taxable Value, or if the Taxable Value was not calculated correctly in a previous year.

## **What is Capped Value?**

Capped Value is calculated by adjusting the prior year value of the property by any additions or losses and multiplying by the inflation rate multiplier (IRM). The IRM is calculated based on statute and cannot be greater than 1.05.

$$\text{Capped Value} = (\text{Prior Year Taxable Value} - \text{Losses}) \times (\text{IRM}) + \text{Additions}$$

## **What is the Inflation Rate Multiplier and how is it calculated?**

**Inflation Rate** is defined as the ratio of the general price level for the state fiscal year ending in the calendar year immediately preceding the current year divided by the general price level for the state fiscal year ending in the calendar year before the year immediately preceding the current year.

**General Price** is the annual average of the 12 monthly values for the United States consumer price index for all urban consumers as defined and officially reported by the United States Department of Labor, Bureau of Labor Statistics.

## **Does the Board of Review have any authority over Capped Values?**

If correct figures have been used in the Capped Value formula for the prior year Taxable Value and for the current Inflation Rate Multiplier, the Board of Review cannot make a change that results in a different Capped Value of the property.

The Board of Review may change the amount of the Losses and Additions used in the Capped Value formula if they determine the amounts are not correct.

## **What is Uncapping?**

If there has been a transfer of ownership under MCL 211.27a the taxable value will “uncap” in the year following the transfer. This means that the taxable value for that year will be set equal to the state equalized value.

## **What are the authorities of the Board of Review over Transfers of Ownership and Uncapping?**

The assessor is required by law to review all of the transfers and conveyances that occurred in the prior year and determine which of these transfers and conveyances are transfers of ownership that cause an uncapping of the taxable value.

The determination by the assessor to uncap the property’s taxable value is subject to review by the March Board of Review.

The July or December Board of Review has the authority to correct the taxable value of property which was previously uncapped if the assessor later determines there had **not** been a transfer of ownership under MCL 211.27a that caused an uncapping. The July or December Board of Review can make a correction for the current year and the 3 immediately preceding years.

The March, July, and December Boards of Review have no authority over a “delayed uncapping” determined by the assessor. A “delayed uncapping” occurs when the required Property Transfer Affidavit is not filed after the property is transferred. If the assessor later discovers that a transfer of ownership occurred, the assessor will uncap the taxable value and notify the property owner by using Form 3214. Appeal rights are to the Michigan Tax Tribunal within 35 days of notification of the delayed uncapping.

See the [State Tax Commission Transfer of Ownership Guidelines](#) for more information.

## **Can the Board of Review reject the roll prepared by the Assessor and prepare its own roll?**

No. The Board of Review may not reject or prepare an assessment roll but must consider only the assessment roll prepared by the assessor. If a Board of Review believes there are significant problems with the roll presented by the assessor they should contact the State Tax Commission.

### **Can the assessor set the true cash value at the sales price of the property?**

No. The sale price of a property **is not** the same as the true cash value of the property. This is due to a variety of reasons, which include: an uninformed buyer, an uninformed seller, insufficient marketing time, or buyer and seller are relatives.

MCL 211.27(6) states: “the purchase price paid in a transfer of property is not the presumptive true cash value of the property transferred. In determining the true cash value of transferred property, an assessing officer shall assess that property using the same valuation method used to value all other property of that same classification in the assessing jurisdiction.”

Setting the true cash value at the sales price is referred to as “following sales”. “Following sales” is the practice of ignoring the assessment of properties which have not recently been sold while making significant changes to the assessments of properties which have been sold. This results in assessments that are not uniform.

### **When a Board of Review makes a change to value is that change permanent?**

No. MCL 211.30c requires that when the March Board of Review (or the Michigan Tax Tribunal) reduces the Assessed Value or Taxable Value of a property that reduced amount must be used by the assessor as the basis for calculating the assessment in the immediately succeeding year. “Basis” does not mean that the immediately succeeding year value must be set at exactly the same value as the Board of Review or Tax Tribunal determination from the prior year. It may be necessary for the assessor to provide an explanation of how the basis was considered when calculating the following year assessment.

### **What is the Board of Review’s authority over Property Tax Exemptions?**

Generally, courts require a narrow interpretation of exemptions, in favor of the local taxing authority. This means the taxpayer has the burden to prove they are entitled to the exemption. To receive an exemption, a property must meet all the qualifications required by the specific authorizing statute.

### **What are the Board of Review’s Authorities over Poverty Exemptions?**

Poverty exemption applications can be heard at the March, July, or December Board of Review (this applies to a current year exemption, not an exemption for the immediately preceding year which can only be heard by the July and December Board of Review as a qualified error). However, once a poverty exemption is considered by a Board of Review, it may not be reconsidered by a later Board of Review in the same year. For example, if a poverty exemption is denied at the July Board of Review, it may not be reconsidered at the December Board of Review, even if new information is presented. The Board of Review is required to follow the policy and guidelines adopted by the governing body of the local unit. The Board of Review **cannot** deviate from these adopted policies and guidelines.

PA 191 of 2023 amends both MCL 211.7u and MCL 211.53 to allow the July and December Board of Review to grant a poverty exemption, as a qualified error, for the immediately

preceding year on the principal residence of a person who establishes eligibility as required by Section 7u if an exemption was not on the assessment roll and was not previously denied.

See [Bulletin 22 of 2023](#) for more information on the poverty exemption.

### **Does the Board of Review have any authority over Principal Residence Exemptions?**

No. The Board of Review has no authority to consider or act on requests or appeals of principal residence exemptions. If the assessor denies a principal residence exemption, the owner may appeal to the Michigan Tax Tribunal within 35 days of the denial.

### **Does the Board of Review have any authority related to Qualified Agricultural Property Exemptions?**

Yes. The **March** Board of Review has authority to consider protests for the current year regarding the assessor's discontinuance of the immediately preceding year's Qualified Agricultural Exemption.

If an assessor believes that a property for which a qualified agricultural property exemption has been granted in the prior year will not be qualified agricultural property in the current tax year, the assessor may deny or modify the exemption. The assessor must notify the owner in writing and mail the notice to the owner not less than fourteen (14) days before the second meeting of the March Board of Review. A taxpayer may then appeal the assessor's determination to the March Board of Review.

Properties that meet the requirements of the Qualified Agricultural Property Exemption as of May 1 of the current year shall be exempted by the assessor from 18 mills starting with the current year tax bills. If the assessor denies a current year exemption because the property does not qualify as of May 1, the owner may appeal that denial to the July or December Board of Review.

See the [State Tax Commission Qualified Agricultural Property Exemption Guidelines](#) for more information.

### **What are the Board of Review authorities over classification?**

A person or entity may petition the March Board of Review regarding the classification of property. July or December Boards of Review cannot change classification. When considering the petition, it is necessary to remember that the zoning of a particular property does not dictate the classification of a property for assessment purposes.

Primary in consideration of classification appeals is the requirement that the property be classified according to its current use and that zoning does not dictate classification. For example, a home is located in a commercial district but is used as a full-time residence by the homeowner. Although the highest and best use for the property is a commercial use, the property must be classified according to the current residential use.

See the [State Tax Commission Property Classification Q&A](#) for more information.

## **What are the Board of Review authorities over the Disabled Veterans Exemption?**

Public Acts 150, 151, and 152 of 2023 were signed by the Governor on October 19, 2023. The Acts remove the authority of the Boards of Review to review and approve disabled veteran's exemptions. All applications for a disabled veteran's exemption are to be reviewed and approved or denied by the assessor.

Public Act 152 amends MCL 211.53b to allow the July or December Board of Review to consider a denial by a Board of Review in 2023 of an exemption claimed by the unremarried surviving spouse for the 2023 tax year only. This means that the 2023 December Board of Review and 2024 July and December Boards of Review can hear claims for a 2023 disabled veteran's exemption if the unremarried surviving spouse requested an exemption at a 2023 Board of Review and was denied.

More information on the Disabled Veterans Exemption can be found on the State Tax Commission website under the Disabled Veterans Exemption Section.

## **Does the Board of Review have authority to make changes to assessments of properties located in Downtown Development Authorities, Tax Increment Finance Authorities, and Local Development Finance Authorities?**

Yes. There are no separate assessment rolls for these authorities.

## **Composition and Appointment**

### **Who can be a member of a Board of Review?**

Three, six, or nine electors of the township shall be appointed by the township to serve as the Board of Review. If six or nine electors are appointed, they are divided into two individual boards for six electors and three individual boards for nine electors for the purpose of conducting hearings and making decisions.

The size, composition, and manner of appointment of the Board of Review of a city may be prescribed by the city charter.

### **If the local unit appoints more than one Board of Review, can the members move around between the different Boards of Review?**

No. The three member Boards of Review originally formed must remain the same. There cannot be a transfer of a member or members to another Board of Review.

### **Can a member of the Township Board serve on the Board of Review?**

No. A Township Board member may not serve as a Board of Review member.



**Can a relative of the assessor serve on the Board of Review?**

No. MCL 211.28 states that a spouse, mother, father, sister, brother, son or daughter including an adopted child, of the assessor is not eligible to serve on the Board of Review or to fill any vacancy on the Board of Review.

**Do all Board of Review members have to be property owners?**

No. At least 2/3 of the members must be property taxpayers of the township. See MCL 211.28.

**What term do Board of Review members serve?**

Board of Review members are appointed for a two-year term, with all terms beginning on January 1 of each odd-numbered year. All Board of Review members must take an oath of office within ten days of being appointed. See MCL 211.28.

**How many Board of Review members make up a quorum?**

“Quorum” means a majority. Two of the three members of a Board of Review must be present to conduct business.

**Can alternates be appointed to the Board of Review?**

Yes. A Township Board may appoint not more than two alternate members for the same term as regular members of the Board of Review. Each alternate member shall be a property taxpayer of the township. Alternate members must take the oath of office within ten days of being appointed. See MCL 211.28.

**What does an alternate member do?**

An alternate member may be called to perform the duties of a regular member of the Board of Review in the absence of a regular member. An alternate member may also be called to perform the duties of a regular member of the Board of Review to reach a decision if a regular Board of Review member has abstained because of a conflict of interest.

**Can an alternate member be on the Township Board or a relative of the assessor?**

No. A member of the Township Board is not eligible to serve as an alternate member or to fill any vacancy. A spouse, mother, father, sister, brother, son, or daughter, including an adopted child, of the assessor is not eligible to serve as an alternate member or to fill any vacancy.

**Do Board of Review members need to receive training?**

Yes. MCL 211.10g requires the State Tax Commission audit to ensure that Board of Review members are participating in training. Beginning in 2022, Board of Review members are required to complete Board of Review training at least once every two years. This training will

be offered by the State Tax Commission, or by outside organizations with State Tax Commission approval and use of State Tax Commission approved materials. Proof of completion and Form 5731 must be attached to the Board of Review's Certification of the Assessment Roll and maintained with local unit records.

## **Board of Review Meetings**

### **When does the March Board of Review meet?**

There are two required meetings of the March Board of Review. The first meeting is on the Tuesday following the first Monday in March for an organizational meeting. This is the meeting for the Board to "get organized". They should elect a chairperson, discuss how they are going to conduct business, review any statutory or policy changes they should be aware of for the current year, and receive any briefings from the assessor regarding the assessment roll. The Board of Review will not hear appeals or make changes to the roll at the organizational meeting.

The Board of Review shall also meet on the second Monday in March for the purpose of hearing appeals. The Township Board may authorize an alternative starting date for this meeting, either the Tuesday or the Wednesday following the second Monday in March.

### **Are there requirements governing the hours and starting times for the March Board of Review meetings?**

Yes. The first session of the March Board of Review must start no earlier than 9 a.m. and no later than 3 p.m. The Board of Review must meet for a minimum of 6 hours that day. The Board of Review must meet a total of at least 12 hours during that first week and at least 3 hours of the required sessions must be after 6 p.m.

### **Can all 12 hours of the March Board of Review be done in one day?**

No. MCL 211.30(3) states that the Board of Review must meet for not less than 6 hours on the first day. The Board of Review "shall also meet for not less than 6 hours during the remainder of that week."

### **When do the July and December Boards of Review meet?**

The July Board of Review meets on the Tuesday following the third Monday in July. An alternative start date may be approved by resolution of the assessment jurisdiction's governing body but the alternate date must be during the same week.

The December Board of Review meets on the Tuesday following the second Monday in December. An alternative start date may be approved by resolution of the assessment jurisdiction's governing body but it has to be the alternative date must be during this the same week.

**Are Board of Review meetings subject to the Open Meetings Act?**

Yes. The Board of Review meetings must be conducted at an open public meeting and meet all other requirements under the Open Meetings Act.

**Can the Board of Review meet in private to discuss poverty appeals or other sensitive information?**

No. The Open Meetings Act contains specific reasons for which a public body may meet in closed session. Work of a local Board of Review **does not** meet any of the requirements to go into closed session under the Open Meetings Act.

Information contained in documents provided to Boards of Review that is exempt should be redacted before being provided to the Board of Review.

**When does the March Board of Review have to complete the roll?**

After the March Board of Review completes its review of the assessment roll, a majority of the Board of Review members must endorse a statement that the roll is the assessment roll of the township for the year in which it was prepared and approved by the Board of Review. MCL 211.30(5).

The review of assessments by the March Board of Review shall be completed on or before the first Monday in April. MCL 211.30a.

**Does everyone that wants to appeal have to appear in person at the Board of Review meeting?**

No. MCL 211.30 states that a non-resident taxpayer may file a protest in writing and is not required to make a personal appearance.

The governing body of a township or city may, by ordinance or resolution, also permit resident taxpayers to file a protest to the Board of Review in writing without personal appearance. If an ordinance or resolution is adopted to allow residents to file protests in writing, it must be noted in the assessment change notice required by MCL 211.24c and on each notice or publication of the meeting of the Board of Review.

**Is there a requirement for providing notice of the Board of Review meetings?**

Yes. Notice of the meeting of the March Board of Review shall be given at least one week prior to the meeting in a generally circulated newspaper serving the area in three successive issues. If a newspaper is not available, the notice shall be posted in five conspicuous places in the township. MCL 211.29(6).

There are no specific notice requirements for the July and December Boards of Review, but public bodies must always post meeting notices in accordance with the Open Meetings Act.

**Does the Board of Review need to keep documentation of why changes were made to the roll?**

Yes. The State Tax Commission requires that all Boards of Review maintain appropriate documentation of their decisions including minutes, a copy of the Form 4035, and a copy of the Form 4035a whenever the Board of Review makes a change that causes the taxable value to change. Form 4035 must include a detailed reason why the Board of Review made their determination.

**What changes made by the Board of Review require Form 4035a?**

The following are changes which could cause taxable value to change and require a 4035a:

1. A change in the amount of a Loss (used in the Capped Value formula).
2. A change in the amount of an Addition (used in the Capped Value formula).
3. A change in the amount of the current year Assessed Value.
4. The correction of a Taxable Value where the previous year's taxable value failed to comply with the requirements of the General Property Tax Act, arising from the failure uncap a Taxable Value or to recognize a capped value Addition or a capped value Loss in a prior assessment year.

**What is required to be included in the minutes of the Board of Review?**

1. Date, time, and place of meetings.
2. Members present and members absent and notation of any correspondence received.
3. A log should be kept that identifies the hearing date, the petition number, the petitioner's name, the parcel number, type of appearance, type of appeal and action of the Board of Review.
4. Actual hours in session should be recorded daily, and time of daily adjournments recorded. Date and time of closing of the final March Board of Review session should be recorded.

**Who keeps the minutes and documentation?**

The secretary of the Board of Review is required to keep the minutes. Minutes and documentation must be filed with the Clerk of the local unit of government. MCL 211.33.

## **Is the assessor the secretary of the Board of Review?**

No. The Township Supervisor shall be the secretary of the Board of Review and keep a record of proceedings and changes made to the roll and file the record with the Township Clerk. If there are multiple Boards of Review conducting hearings or if the Supervisor is absent, the Board of Review must elect a Board of Review member to be the secretary. MCL 211.33.

## **Is the Assessor in charge of the Board of Review?**

No. A Board of Review is not the assessor and the assessor is not the Board of Review. Every citizen who appears before the Board of Review is in fact challenging a decision of the assessor and it is the Board of Review's responsibility to make an independent judgment based on the facts and on law.

It may be helpful to have the assessor present to assist the Board of Review with reviewing property information and answering questions. However, the assessor does not participate in making decisions. Decisions are only made by the Board of Review members.

## **How do taxpayers get notified of Board of Review decisions?**

Every person who makes a request, protest, or application to the March Board of Review must be notified in writing of the Board of Review's action and information regarding the right of further appeal, not later than the first Monday in June.

MCL 211.53b states that for the July and December meetings

The board of review shall file an affidavit within 30 days relative to the qualified error with the proper officials and all affected official records shall be corrected. If the qualified error results in an overpayment or underpayment, the rebate, including any interest paid, shall be made to the taxpayer or the taxpayer shall be notified and payment made within 30 days of the notice. A rebate shall be without interest.

If the other changes authorized by statute are made by the July and December meetings of the Board of Review, the taxpayer shall be notified of the change in writing, in the manner prescribed by the statute that authorizes the change.

## **March Boards of Review**

The March Board of Review can make decisions for the **current year** assessment roll. The March Board of Review does not have authority to go back in time and review or change prior year matters. The March Board of Review can review the following items:

1. Current Year Assessed or Tentative Taxable Value. If the Board of Review changes an Assessed Value, it must also consider whether this change has caused the Tentative Taxable Value to change. This could happen because tentative Taxable Value is the lower of the Assessed Value and the Capped Value.

2. Appeal of a denial by the assessor of a timely filed Small Business Taxpayer Exemption (MCL 211.9o, Form 5076).
3. Appeal of a denial by the assessor of a timely filed Eligible Manufacturing Personal Property Exemption (MCL 211.9m, MCL 211.9n, Form 5278).
4. Appeal of a denial by the assessor of a timely filed Qualified Heavy Equipment Rental Personal Property Exemption (MCL 211.9p, Form 5819).
5. A late filed Small Business Taxpayer Exemption (Form 5076), Eligible Manufacturing Personal Property Exemption (Form 5278), or Heavy Equipment Rental Personal Property Exemption (Form 5819). Taxpayers who miss the filing deadline for these exemptions can file directly with the March Board of Review. Taxpayers may file their forms with the March Board of Review if they missed the February 20 deadline.
6. Property Classification.
7. Appeal of a denial by the assessor of a continuation of a qualified agricultural exemption that was on the roll in the previous year.
8. Appeal of a denial by the assessor of a continuation of the eligible development property exemption that was on the roll in the previous year.
9. Taxable value corrections due to the incorrect calculation of taxable value. This may be due to an uncapping issue.
10. Poverty Exemptions for the current year.
11. The land assessment for a property with an Industrial Facilities Tax Roll Certificate. The March Board of Review may adjust the IFT roll assessment of a "New" Industrial Facilities Tax Certificate.

**The March Board of Review has no authority to do the following:**

1. The Board of Review may not reject or prepare an assessment roll but must consider only the assessment roll prepared by the assessor.
2. The Board of Review cannot act on millage rates or because a tax is too high. Taxpayers may raise these issues during an appeal, but the Board of Review has no authority to act.
3. A Board of Review cannot make wholesale or across the board adjustments to assessments. A Board of Review must consider each parcel and act upon it individually.
4. A Board of Review does not have the authority to make changes to alter, evade, or defeat an equalization factor assigned by the county or the state.

5. A Board of Review cannot raise or lower the Tentative Taxable Value unless they also raise or lower the Assessed Value and/or the Capped Value. An exception could occur if there was a “transfer of ownership” on a property in the prior year and the assessor had not uncapped the Taxable Value or if the opposite occurred.
6. The Board of Review has no authority to consider protests or appeals of the Principal Residence Exemption.
7. The Board of Review has no authority to alter an Industrial Facilities Tax assessment where a “Rehabilitation” certificate or a “Replacement” certificate has been issued.
8. The Board of Review does not have the authority to review the denial of a Qualified Forest Exemption by the Department of Agriculture and Rural Development.
9. The Board does not have authority to change the DNR PILT roll. This roll is solely under the authority of the State Tax Commission.

**Can the March Board of Review make changes without a protest from a taxpayer?**

Yes. The Board of Review may change a value or add a value to the roll by its own motion, provided that the taxpayer whose property has been changed is promptly notified and has an opportunity to be heard at the meeting where the change was made or at a subsequent meeting. The notification must be provided by the best means available. The Board of Review should immediately notify the assessor or someone else working in the assessing office of a proposed change so that notice to the taxpayer can be made.

**Our Board of Review often hears from property owners that their property taxes are going up when markets are going down or they can't sell their homes for the value on the assessment roll. How should we address these issues?**

County Equalization Studies are prepared by Equalization Departments and submitted annually by the Equalization Department to the State Tax Commission on or before December 31. These studies help adjust the level of assessed values for changes in local markets. 12-month studies may be used where there is evidence of a declining real estate market. Even though a person cannot sell their home for the value on the roll this does not automatically make the value on the roll incorrect.

Because of the taxable value cap, there may be a gap between assessed value and taxable value. This means the assessed value of a home may decrease while taxable value and the taxes increase.

**Example:**

Last year a home had a true cash value of \$200,000, SEV of \$100,000 and a taxable value of \$80,000. The sales study shows the true cash value of the property has decreased to \$180,000. The Inflation Rate Multiplier is 1.024.

Current Assessed Value is: \$100,000  
Current SEV is: \$100,000  
Capped Value (\$80,000 x 1.024) \$ 81,920

Taxable Value = \$81,920 (lesser of \$100,000 SEV or \$81,920 Capped Value)

## **July and December Boards of Review**

The authority for July and December Board of Review action is stated in MCL 211.53b. The July and December Board of Review can take action regarding qualified errors verified by the assessor (MCL 211.53b(1), (8)). The July and December Board of Review can also take action under MCL 211.53b regarding a poverty exemption for the current year under MCL 211.7u; a qualified agricultural property exemption under MCL 211.ee for the current year, which has been denied by the assessor; a qualified agricultural property exemption under MCL 211.ee that was not on the assessment roll for the current year and one prior year; or a qualified forest property exemption under MCL 211.7jj[1] that was not on the assessment roll for the current year and one prior year.

In addition, other statutes, such as MCL 211.7ss related to the eligible development property exemption, provide authority for the July and December Board of Review to take action.

### **What are the authorities of the July and December Boards of Review?**

- The July and December Boards of Review may grant a Poverty Exemption for the current year, which was not denied by the March Board of Review or in the case of the December Board of Review, which was not denied by either the March or July Board of Review.
- The July and December Boards of Review may review a denial by the Assessor of an Eligible Development Property Exemption for the current year only. An owner may file an appeal with the July Board of Review for summer taxes or, if there is not a summer levy of school operating taxes, with the December Board of Review.
- The July and December Boards of Review may review a denial by the Assessor of a Qualified Agricultural Property Exemption for the current year only if the exemption was not on the tax roll for the previous year.
- If a property met the requirements to be Qualified Agricultural Property on or before May 1 of the year or years for which the exemption is claimed, and there has not been a previous denial of the exemption for that immediately preceding year, the owner may file an appeal to the July or December Board of Review requesting that the Qualified Agricultural Exemption be granted for the current year and the immediately preceding year.



- The July and December Boards of Review may correct the omission of a Qualified Forest Exemption that was approved by the Department of Agriculture and Rural Development but was mistakenly omitted from the roll, for the current year and the immediately preceding year.
- The July and December Boards of Review may correct Qualified Errors for the current year plus the immediately preceding year that have been previously verified by the Assessor. Qualified errors are defined in MCL 211.53b(6) as:
  - a) A clerical error relative to the correct assessment figures, the rate of taxation, or the mathematical computation relating to the assessing of taxes.
  - b) A mutual mistake of fact.
  - c) An adjustment under section 27a(4) (taxable value) or an exemption under section 7hh(3)(b) (qualified start-up business exemption). Note: a correction under 27a(4) can be made for the current year and up to three preceding years.
  - d) An error of measurement or calculation of the physical dimensions or components of the real property being assessed.
  - e) An error of omission or inclusion of a part of the real property being assessed.
  - f) An error regarding the correct taxable status of the real property being assessed.
  - g) An error made by the taxpayer in preparing the statement of assessable personal property under section 19.
  - h) An error made in the denial of a claim of exemption for personal property under section 9o.
  - i) Any of the following errors regarding the disabled veteran's exemption in MCL 211.7b:
    - 1) An error made by the local tax collecting unit in the processing of a timely filed exemption affidavit.
    - 2) A delay in the determination by the United States Department of Veterans Affairs that a veteran is permanently and totally disabled as a result of military service and entitled to veterans' benefits at the 100% rate.
    - 3) **For tax year 2023 only**, a denial by the Board of Review of an exemption claimed by the unremarried surviving spouse.
  - j) An exemption under section 7u(10), for the immediately preceding tax year only, if the exemption was not on the assessment roll and was not denied for that tax year. A claim for exemption must be filed with the board of review on a form prescribed by the state tax commission and provided by the local assessing unit, accompanied by supporting documentation establishing

eligibility for the exemption for that immediately preceding tax year under the criteria in section 7u(2) and any other supporting documentation as may be required by the state tax commission.

### **What is the definition of a clerical error?**

Clerical Error was defined by the Court of Appeals in *International Place Apartments v Ypsilanti Township* 216 Mich App 104; 548 NW2d 668 (1996), as “an error of a transpositional, typographical, or mathematical nature.” July and December Boards of Review are not allowed to revalue or reappraise property when the reason for the action is that the assessor did not originally consider all relevant information. Lost or misplaced paperwork is not a clerical error.

### **What is the definition of a mutual mistake of fact?**

Mutual Mistake of Fact was defined by the Court of Appeals in *Ford Motor Co v City of Woodhaven*, 475 Mich 425; 716 NW2d 247 (2006) as “an erroneous belief, which is shared and relied on by both parties, about a material fact that affects the substance of the transaction.” The Michigan Supreme Court in *Briggs Tax Service, LLC v Detroit Public Schools*, 485 Mich 69; 780 NW2d 753 (2010) indicated that to qualify, the mutual mistake of fact must be one that occurs only between the assessor and the taxpayer.

### **The July and December Boards of Review have no authority over the following:**

- The July and December Boards of Review cannot reconsider any matter which was previously decided by a Board of Review.
- A denial by the assessor, an auditing county, or the Department of Treasury of a Principal Residence Exemption.
- A denial by the assessor of the continuation for the current year of a Qualified Agricultural Property Exemption where the exemption was in existence for the previous year.
- The July and December Boards of Review cannot review the classification determinations made by the assessor and/or by the March Board of Review.
- The July and December Boards of Review cannot consider changes in valuation (true cash value) which are not the result of the correction of a qualified error.
- The July and December Boards of Review cannot recap a Taxable Value where a purchaser of Qualified Agricultural Property files a late Affidavit (after the close of the March Board of Review in the year of the transfer).
- The July and December Boards of Review cannot approve an Eligible Manufacturing Personal Property Exemption, a Small Business Taxpayer Exemption, or a Qualified Heavy Equipment Rental Personal Property Exemption.

- The March, July and December Boards of Review may not consider any aspect of a delayed uncapping of Taxable Value.
- The July and December Boards of Review cannot review a denial by the Department of Agriculture and Rural Development of a Qualified Forest Exemption.

## Resources

The resources listed below are available on the State Tax Commission's website [www.michigan.gov/statetaxcommission](http://www.michigan.gov/statetaxcommission). The majority of the resources listed can be found under the Board of Review Resources section. Clicking on the resource listed below should open the document in a separate window as a PDF file.

- [General Property Tax Act \(PA 206 of 1893\)](#)
- [Bulletin 21 of 2023 – July and December Boards of Review](#)
- [Bulletin 22 of 2023 – Poverty Exemption](#)
- [Bulletin 24 of 2023 - Qualified Errors under MCL 211.53b](#)
- [Audit of Minimum Assessing Requirements](#)
- [Supervising Preparation of the Assessment Roll](#)
- [Guide to Basic Assessing](#)
- [Property Classification Q & A](#)
- [Disabled Veterans Exemption FAQ](#)
- [Essential Services Assessment FAQ](#)
- [Qualified Agricultural Property Exemption Guidelines](#)
- [Transfer of Ownership Guidelines](#)

# **Appendix**

MCL 211.28 - MCL 211.33 Boards of Review

**THE GENERAL PROPERTY TAX ACT (EXCERPT)**  
**Act 206 of 1893**

BOARD OF REVIEW.

**211.28 Board of review for township or city; appointment, qualifications, and terms of members; vacancy; eligibility; quorum; adjournment; deciding questions; board of review committees; meetings; size, composition, and manner of appointment of board of review; alternate members; indorsement of assessment roll; duties and responsibilities contained in MCL 211.29; single board of review.**

Sec. 28. (1) The township board shall appoint those electors of the township who will constitute a board of review for the township. At least 2/3 of the members must be property taxpayers of the township. Members appointed to the board of review shall serve for terms of 2 years beginning at noon on January 1 of each odd-numbered year. Each member of the board of review shall qualify by taking the constitutional oath of office within 10 days after appointment. The township board may fill any vacancy that occurs in the membership of the board of review. A member of the township board is not eligible to serve on the board or to fill any vacancy. A spouse, mother, father, sister, brother, son, or daughter, including an adopted child, of the assessor is not eligible to serve on the board or to fill any vacancy. A majority of the board of review constitutes a quorum for the transaction of business, but a lesser number may adjourn and a majority vote of those present will decide all questions. At least 2 members of a 3-member board of review shall be present to conduct any business or hearings of the board of review.

(2) The township board may appoint 3, 6, or 9 electors of the township, who will constitute a board of review for the township. If 6 or 9 members are appointed as provided in this subsection, the membership of the board of review must be divided into board of review committees consisting of 3 members each for the purpose of hearing and deciding issues protested pursuant to section 30. Two of the 3 members of a board of review committee constitute a quorum for the transaction of the business of the committee. All meetings of the members of the board of review and committees must be held during the same hours of the same day and at the same location.

(3) A township board may appoint not more than 2 alternate members for the same term as regular members of the board of review. Each alternate member must be a property taxpayer of the township. Alternate members shall qualify by taking the constitutional oath of office within 10 days after appointment. The township board may fill any vacancy that occurs in the alternate membership of the board of review. A member of the township board is not eligible to serve as an alternate member or to fill any vacancy. A spouse, mother, father, sister, brother, son, or daughter, including an adopted child, of the assessor is not eligible to serve as an alternate member or to fill any vacancy. An alternate member may be called to perform the duties of a regular member of the board of review in the absence of a regular member. An alternate member may also be called to perform the duties of a regular member of the board of review for the purpose of reaching a decision in issues protested in which a regular member has abstained for reasons of conflict of interest.

(4) The size, composition, and manner of appointment of the board of review of a city may be prescribed by the charter of a city. In the absence of or in place of a charter provision, the governing body of the city, by ordinance, may establish the city board of review in the same manner and for the same purposes as provided by this section for townships.

(5) A majority of the entire board of review membership shall indorse the assessment roll as provided in section 30. The duties and responsibilities of the board contained in section 29 shall be carried out by the entire membership of the board of review and a majority of the membership constitutes a quorum for those purposes.

(6) The governing bodies of 2 or more contiguous cities or townships may, by agreement, appoint a single board of review to serve as the board of review for each of those cities or townships for purposes of this act. The provisions in subsections (1) to (5) should serve as a guide in determining the size, composition, and manner of appointment of a board of review appointed under this subsection.

**History:** 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3851;—Am. 1901, Act 129, Eff. Sept. 5, 1901;—CL 1915, 4022;—CL 1929, 3416;—Am. 1944, 1st Ex. Sess., Act 18, Imd. Eff. Feb. 19, 1944;—CL 1948, 211.28;—Am. 1964, Act 275, Eff. Aug. 28, 1964;—Am. 1968, Act 84, Imd. Eff. June 4, 1968;—Am. 1982, Act 539, Eff. Mar. 30, 1983;—Am. 1984, Act 149, Imd. Eff. June 25, 1984;—Am. 1993, Act 292, Imd. Eff. Dec. 28, 1993;—Am. 2006, Act 143, Imd. Eff. May 22, 2006;—Am. 2018, Act 660, Imd. Eff. Dec. 28, 2018.

**Compiler's note:** Enacting section 1 of Act 660 of 2018 provides:

"Enacting section 1. It is the intent of the legislature to appropriate sufficient money to address start-up and training costs associated with this amendatory act, including, but not limited to, necessary costs incurred to train board of review members, increase the number of assessors qualified to serve as assessors of record, facilitate initial designated assessor designations, respond to assessor requests for technical assistance, enhance staff and programming within the state tax commission to improve technical support for assessors of record, Rendered Wednesday, November 1, 2023

and transition some assessment services to designated assessors."

**Popular name:** Act 206

**211.29 Board of review of township; meeting; submission, examination, and review of assessment roll; additions to roll; correction of errors; compliance with act; review of roll on tax day; prohibitions; entering valuations in separate columns; approval and adoption of roll; conducting business at public meeting; notice of meeting; notice of change in roll.**

Sec. 29. (1) On the Tuesday immediately following the first Monday in March, the board of review of each township shall meet at the office of the supervisor, at which time the supervisor shall submit to the board the assessment roll for the current year, as prepared by the supervisor, and the board shall proceed to examine and review the assessment roll.

(2) During that day, and the day following, if necessary, the board, of its own motion, or on sufficient cause being shown by a person, shall add to the roll the names of persons, the value of personal property, and the description and value of real property liable to assessment in the township, omitted from the assessment roll. The board shall correct errors in the names of persons, in the descriptions of property upon the roll, and in the assessment and valuation of property. The board shall do whatever else is necessary to make the roll comply with this act.

(3) The roll shall be reviewed according to the facts existing on the tax day. The board shall not add to the roll property not subject to taxation on the tax day, and the board shall not remove from the roll property subject to taxation on that day regardless of a change in the taxable status of the property since that day.

(4) The board shall pass upon each valuation and each interest, and shall enter the valuation of each, as fixed by the board, in a separate column.

(5) The roll as prepared by the supervisor shall stand as approved and adopted as the act of the board of review, except as changed by a vote of the board. If for any cause a quorum does not assemble during the days above mentioned, the roll as prepared by the supervisor shall stand as if approved by the board of review.

(6) The business which the board may perform shall be conducted at a public meeting of the board held in compliance with Act No. 267 of the Public Acts of 1976, being sections 15.261 to 15.275 of the Michigan Compiled Laws. Public notice of the time, date, and place of the meeting shall be given in the manner required by Act No. 267 of the Public Acts of 1976. Notice of the date, time, and place of the meeting of the board of review shall be given at least 1 week before the meeting by publication in a generally circulated newspaper serving the area. The notice shall appear in 3 successive issues of the newspaper where available; otherwise, by the posting of the notice in 5 conspicuous places in the township.

(7) When the board of review makes a change in the assessment of property or adds property to the assessment roll, the person chargeable with the assessment shall be promptly notified in such a manner as will assure the person opportunity to attend the second meeting of the board of review provided in section 30.

**History:** 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3852;—Am. 1907, Act 326, Eff. Sept. 28, 1907;—CL 1915, 4023;—CL 1929, 3417;—Am. 1941, Act 234, Imd. Eff. June 16, 1941;—CL 1948, 211.29;—Am. 1949, Act 285, Eff. Sept. 23, 1949;—Am. 1964, Act 275, Eff. Aug. 28, 1964;—Am. 1978, Act 124, Imd. Eff. Apr. 25, 1978.

**Popular name:** Act 206

\*\*\*\*\* 211.30 THIS SECTION IS AMENDED EFFECTIVE DECEMBER 31, 2023: See 211.30.amended \*\*\*\*\*

**211.30 Board of review; meetings; alternative dates; sessions; request, protest, or application for correction of assessment; hearing; examination of persons under oath; filing by nonresident taxpayer; notice; filing, hearing, and determination of objection; right of appeal; approval or disapproval of personal property exemption; indorsement and signed statement; delivery of assessment roll; ordinance or resolution authorizing filing of protest by letter; notice of option.**

Sec. 30. (1) Except as otherwise provided in subsection (2), the board of review shall meet on the second Monday in March.

(2) The governing body of the city or township may authorize, by adoption of an ordinance or resolution, alternative starting dates in March when the board of review shall initially meet, which alternative starting dates shall be the Tuesday or Wednesday following the second Monday of March.

(3) The first meeting of the board of review shall start not earlier than 9 a.m. and not later than 3 p.m. and last for not less than 6 hours. The board of review shall also meet for not less than 6 hours during the remainder of that week. Persons or their agents who have appeared to file a protest before the board of review

at a scheduled meeting or at a scheduled appointment shall be afforded an opportunity to be heard by the board of review. The board of review shall schedule a final meeting after the board of review makes a change in the assessed value or tentative taxable value of property, adds property to the assessment roll, or exempts personal property under section 9m, 9n, or 9o and removes it from the assessment roll. The board of review shall hold at least 3 hours of its required sessions for review of assessment rolls during the week of the second Monday in March after 6 p.m.

(4) A board of review shall meet a total of at least 12 hours during the week beginning the second Monday in March to hear protests. At the request of a person whose property is assessed on the assessment roll or of his or her agent, and if sufficient cause is shown, the board of review shall correct the assessed value or tentative taxable value of the property in a manner that will make the valuation of the property relatively just and proper under this act. For the appeal of a denial of a claim of exemption for personal property under section 9m, 9n, or 9o, or for an appeal under section 9o(7), if an exemption is approved, the board of review shall remove the personal property from the assessment roll. The board of review may examine under oath the person making the application, or any other person concerning the matter. A member of the board of review may administer the oath. A nonresident taxpayer may file his or her appearance, protest, and papers in support of the protest by letter, and his or her personal appearance is not required. The board of review, on its own motion, may change assessed values or tentative taxable values or add to the roll property omitted from the roll that is liable to assessment if the person who is assessed for the altered valuation or for the omitted property is promptly notified and granted an opportunity to file objections to the change at the meeting or at a subsequent meeting. An objection to a change in assessed value or tentative taxable value or to the addition of property to the tax roll shall be promptly heard and determined. Each person who makes a request, protest, or application to the board of review for the correction of the assessed value or tentative taxable value of the person's property or for the exemption of that person's personal property under section 9m, 9n, or 9o shall be notified in writing, not later than the first Monday in June, of the board of review's action on the request, protest, or application, of the state equalized valuation or tentative taxable value of the property, and of information regarding the right of further appeal to the tax tribunal. Information regarding the right of further appeal to the tax tribunal shall include, but is not limited to, a statement of the right to appeal to the tax tribunal, the address of the tax tribunal, and the final date for filing an appeal with the tax tribunal.

(5) If an exemption for personal property under section 9m, 9n, or 9o is approved, the board of review shall file an affidavit with the proper officials involved in the assessment and collection of taxes and all affected official records shall be corrected. If the board of review does not approve an exemption under section 9m, 9n, or 9o, the person claiming the exemption for that personal property may appeal that decision in writing to the Michigan tax tribunal. A correction under this subsection that approves an exemption under section 9o may be made for the year in which the appeal was filed and the immediately preceding 3 tax years. A correction under this subsection that approves an exemption under section 9m or 9n may be made only for the year in which the appeal was filed.

(6) After the board of review completes the review of the assessment roll, a majority of the board of review shall indorse the roll and sign a statement to the effect that the roll is the assessment roll for the year in which it has been prepared and approved by the board of review.

(7) The completed assessment roll shall be delivered by the appropriate assessing officer to the county equalization director not later than the tenth day after the adjournment of the board of review, or the Wednesday following the first Monday in April, whichever date occurs first.

(8) The governing body of the township or city may authorize, by adoption of an ordinance or resolution, a resident taxpayer to file his or her protest before the board of review by letter without a personal appearance by the taxpayer or his or her agent. If that ordinance or resolution is adopted, the township or city shall include a statement notifying taxpayers of this option in each assessment notice under section 24c and on each notice or publication of the meeting of the board of review.

**History:** 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3853;—Am. 1907, Act 326, Eff. Sept. 28, 1907;—CL 1915, 4024;—CL 1929, 3418;—CL 1948, 211.30;—Am. 1949, Act 285, Eff. Sept. 23, 1949;—Am. 1951, Act 48, Eff. Sept. 28, 1951;—Am. 1964, Act 275, Eff. Aug. 28, 1964;—Am. 1982, Act 539, Eff. Mar. 30, 1983;—Am. 1994, Act 9, Imd. Eff. Feb. 24, 1994;—Am. 1994, Act 415, Imd. Eff. Dec. 29, 1994;—Am. 2000, Act 210, Imd. Eff. June 27, 2000;—Am. 2003, Act 194, Imd. Eff. Nov. 10, 2003;—Am. 2013, Act 153, Imd. Eff. Nov. 5, 2013.

**Popular name:** Act 206

\*\*\*\*\* 211.30.amended THIS AMENDED SECTION IS EFFECTIVE DECEMBER 31, 2023 \*\*\*\*\*

**211.30.amended Board of review; meetings; alternative dates; sessions; request, protest, or application for correction of assessment; hearing; examination of persons under oath;**



**filing by nonresident taxpayer; notice; filing, hearing, and determination of objection; right of appeal; approval or disapproval of personal property exemption; indorsement and signed statement; delivery of assessment roll; ordinance or resolution authorizing filing of protest by letter; notice of option.**

Sec. 30. (1) Except as otherwise provided in subsection (2), the board of review shall meet on the second Monday in March.

(2) The governing body of the city or township may authorize, by adoption of an ordinance or resolution, alternative starting dates in March when the board of review shall initially meet, which alternative starting dates must be the Tuesday or Wednesday following the second Monday of March.

(3) The first meeting of the board of review must start not earlier than 9 a.m. and not later than 3 p.m. and last for at least 6 hours. The board of review shall also meet for at least 6 hours during the remainder of that week. Persons or their agents who have appeared to file a protest before the board of review at a scheduled meeting or at a scheduled appointment must be afforded an opportunity to be heard by the board of review. The board of review shall schedule a final meeting after the board of review makes a change in the assessed value or tentative taxable value of property, adds property to the assessment roll, or exempts personal property under section 9m, 9n, or 9o and removes it from the assessment roll. The board of review shall hold at least 3 hours of its required sessions for review of assessment rolls during the week of the second Monday in March after 6 p.m.

(4) A board of review shall meet a total of at least 12 hours during the week beginning the second Monday in March to hear protests. At the request of a person whose property is assessed on the assessment roll or of that person's agent, and if sufficient cause is shown, the board of review shall correct the assessed value or tentative taxable value of the property in a manner that will make the valuation of the property relatively just and proper under this act. For the appeal of a denial of a claim of exemption for personal property under section 9m, 9n, or 9o, if an exemption is approved, the board of review shall remove the personal property from the assessment roll. The board of review may examine under oath the person making the application, or any other person concerning the matter. A member of the board of review may administer the oath. A nonresident taxpayer may file an appearance, protest, and papers in support of the protest by letter, and the nonresident taxpayer's personal appearance is not required. The board of review, on its own motion, may change assessed values or tentative taxable values or add to the roll property omitted from the roll that is liable to assessment if the person who is assessed for the altered valuation or for the omitted property is promptly notified and granted an opportunity to file objections to the change at the meeting or at a subsequent meeting. An objection to a change in assessed value or tentative taxable value or to the addition of property to the tax roll must be promptly heard and determined. Each person who makes a request, protest, or application to the board of review for the correction of the assessed value or tentative taxable value of the person's property or for the exemption of that person's personal property under section 9m, 9n, or 9o must be notified in writing, not later than the first Monday in June, of the board of review's action on the request, protest, or application, of the state equalized valuation or tentative taxable value of the property, and of information regarding the right of further appeal to the tax tribunal. Information regarding the right of further appeal to the tax tribunal must include, but is not limited to, a statement of the right to appeal to the tax tribunal, the address of the tax tribunal, and the final date for filing an appeal with the tax tribunal.

(5) If an exemption for personal property under section 9m, 9n, or 9o is approved, the board of review shall file an affidavit with the proper officials involved in the assessment and collection of taxes and all affected official records must be corrected. If the board of review does not approve an exemption under section 9m, 9n, or 9o, the person claiming the exemption for that personal property may appeal that decision in writing to the Michigan tax tribunal. A correction under this subsection that approves an exemption under section 9o may be made for the year in which the appeal was filed and the immediately preceding 3 tax years. A correction under this subsection that approves an exemption under section 9m or 9n may be made only for the year in which the appeal was filed.

(6) After the board of review completes the review of the assessment roll, a majority of the board of review shall indorse the roll and sign a statement to the effect that the roll is the assessment roll for the year in which it has been prepared and approved by the board of review.

(7) The appropriate assessing officer shall deliver the completed assessment roll to the county equalization director not later than the tenth day after the adjournment of the board of review, or the Wednesday following the first Monday in April, whichever date occurs first.

(8) The governing body of the township or city may authorize, by adoption of an ordinance or resolution, a resident taxpayer to file a protest before the board of review by letter without a personal appearance by the taxpayer or the taxpayer's agent. If that ordinance or resolution is adopted, the township or city shall include a

statement notifying taxpayers of this option in each assessment notice under section 24c and on each notice or publication of the meeting of the board of review.

**History:** 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3853;—Am. 1907, Act 326, Eff. Sept. 28, 1907;—CL 1915, 4024;—CL 1929, 3418;—CL 1948, 211.30;—Am. 1949, Act 285, Eff. Sept. 23, 1949;—Am. 1951, Act 48, Eff. Sept. 28, 1951;—Am. 1964, Act 275, Eff. Aug. 28, 1964;—Am. 1982, Act 539, Eff. Mar. 30, 1983;—Am. 1994, Act 9, Imd. Eff. Feb. 24, 1994;—Am. 1994, Act 415, Imd. Eff. Dec. 29, 1994;—Am. 2000, Act 210, Imd. Eff. June 27, 2000;—Am. 2003, Act 194, Imd. Eff. Nov. 10, 2003;—Am. 2013, Act 153, Imd. Eff. Nov. 5, 2013;—Am. 2023, Act 176, Eff. Dec. 31, 2023.

**Popular name:** Act 206

### **211.30a Township board of review; completion of review, date.**

Sec. 30a. In the year 1950 and thereafter the review of assessments by boards of review in all cities and townships shall be completed on or before the first Monday in April, any provisions of the charter of any city or township to the contrary notwithstanding: Provided, That the legislative body of any city or township, in order to comply with the provisions hereof, may, by ordinance, fix the period or periods for preparing the budget and for making, completing and reviewing the assessment roll, any provisions of the charter of such city or township or any law to the contrary notwithstanding.

**History:** Add. 1949, Act 285, Eff. Sept. 23, 1949.

**Popular name:** Act 206

### **211.30b Revision of personal property assessments in 1965.**

Sec. 30b. In 1965 only, regardless of the provisions of section 30a, personal property assessments in any city, township or village shall be subject to revision, upon authorization of the state tax commission, after the final meeting of the board of review and, where any assessment is so revised, the board of review shall reconvene and, after written notice to each affected taxpayer of said meeting and of the proposed change in his assessments, review the personal property assessment roll on or before April 15, 1965, and thereafter such roll shall be treated as though the review thereof had been completed at the usual time.

**History:** Add. 1965, Act 20, Imd. Eff. Apr. 22, 1965.

**Popular name:** Act 206

### **211.30c Reduced amount as basis for calculating assessed value or taxable value in succeeding year; applicability of section.**

Sec. 30c. (1) If a taxpayer has the assessed value or taxable value reduced on his or her property as a result of a protest to the board of review under section 30, the assessor shall use that reduced amount as the basis for calculating the assessment in the immediately succeeding year. However, the taxable value of that property in a tax year immediately succeeding a transfer of ownership of that property is that property's state equalized valuation in the year following the transfer as calculated under this section.

(2) If a taxpayer appears before the tax tribunal during the same tax year for which the state equalized valuation, assessed value, or taxable value is appealed and has the state equalized valuation, assessed value, or taxable value of his or her property reduced pursuant to a final order of the tax tribunal, the assessor shall use the reduced state equalized valuation, assessed value, or taxable value as the basis for calculating the assessment in the immediately succeeding year. However, the taxable value of that property in a tax year immediately succeeding a transfer of ownership of that property is that property's state equalized valuation in the year following the transfer as calculated under this section.

(3) This section applies to an assessment established for taxes levied after January 1, 1994. This section does not apply to a change in assessment due to a protest regarding a claim of exemption.

**History:** Add. 1994, Act 297, Imd. Eff. July 14, 1994;—Am. 1994, Act 415, Imd. Eff. Dec. 29, 1994;—Am. 1996, Act 476, Imd. Eff. Dec. 26, 1996.

**Popular name:** Act 206

### **211.31 Township board of review; completed roll valid; conclusive presumption.**

Sec. 31. Upon the completion of said roll and its endorsement in manner aforesaid, the same shall be conclusively presumed by all courts and tribunals to be valid, and shall not be set aside except for causes hereinafter mentioned. The omission of such indorsement shall not affect the validity of such roll.

**History:** 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3854;—CL 1915, 4025;—CL 1929, 3419;—CL 1948, 211.31.

**Popular name:** Act 206

### **211.32 Township board of review; quorum; conscription of absent members; second meeting alternative.**

Sec. 32. If from any cause a quorum shall not be present at any meeting of the board of review, it shall be the duty of the supervisor, or, in his absence, any other member of the board present, to notify each absent member to attend at once, and it shall be the duty of the member so notified to attend without delay. If from any cause the second meeting of such board of review herein provided for is not held at the time fixed therefor, then and in that case it shall meet on the next Monday thereafter, and proceed in the same manner and with like powers as if such meeting had been held as hereinbefore provided.

**History:** 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3855;—CL 1915, 4026;—CL 1929, 3420;—CL 1948, 211.32.

**Popular name:** Act 206

### **211.33 Secretary of board of review; record; filing; form.**

Sec. 33. The supervisor shall be the secretary of said board of review and shall keep a record of the proceedings of the board and of all the changes made in such assessment roll, and shall file the same with the township or city clerk with the statements made by persons assessed. In the absence of the supervisor, the board shall appoint 1 of its members to serve as secretary. The state tax commission may prescribe the form of the record whenever deemed necessary.

**History:** 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3856;—CL 1915, 4027;—CL 1929, 3421;—CL 1948, 211.33;—Am. 1964, Act 275, Eff. Aug. 28, 1964.

**Popular name:** Act 206

### **211.33a Collection and levy of taxes for 2020 tax year; modifications.**

Sec. 33a. (1) Notwithstanding any provision of this act or any local charter provision or ordinance to the contrary, beginning April 6, 2020 and continuing through December 31, 2020, all of the following apply to the collection of taxes under this act for property taxes levied in 2020:

(a) The requirements of sections 30 and 30a are subject to all of the following modifications:

(i) Any review of assessments by a city or township board of review that has been completed by the effective date of the amendatory act that added this section must be considered to have been timely completed.

(ii) A completed assessment roll for 2020 that has been delivered to the director of a county tax or equalization department by the effective date of the amendatory act that added this section must be considered to have been timely delivered.

(iii) If the director of a county tax or equalization department does not receive a certified assessment roll from a board of review, the county must equalize based on the assessment roll prepared by the assessor.

(b) The requirements of section 34 are subject to both of the following modifications:

(i) The county board of commissioners in each county must meet by not later than May 15, 2020 to determine county equalized value. These meetings must be conducted in a manner consistent with the open meetings act, 1976 PA 267, MCL 15.261 to 15.275, including, for any meeting held electronically, sections 3 and 3a of the open meetings act, 1976 PA 267, MCL 15.263 and 15.263a.

(ii) The director of the tax or equalization department in each county must transmit a certified copy of the tabular statement described in section 5(2) of 1911 PA 44, MCL 209.5, in the manner required under section 5(2) of 1911 PA 44, MCL 209.5, to the state tax commission on or before May 18, 2020.

(c) The protest and dispute provisions set forth in sections 28, 29, 30, 30a, 34c, and 53b are subject to all of the following modifications:

(i) Boards of review that were not able to complete the duties set forth in section 28, 29, or 30 must meet on the Tuesday following the third Monday in July to hear protests.

(ii) In addition to purposes set forth in section 53b, boards of review meeting in July must also meet to hear any matters, including protests, provided for under section 30 that are properly before a March board of review under section 30. Boards of review must issue decisions on these matters by not later than September 1, 2020.

(iii) Boards of review meeting in July pursuant to this subdivision must do both of the following:

(A) Provide notice of their meetings in the manner required under the open meetings act, 1976 PA 267, MCL 15.261 to 15.275, including, for any meeting held electronically, all notices required by sections 3 and 3a of the open meetings act, 1976 PA 267, MCL 15.263 and 15.263a. The provision of such notice satisfies the minimum requirements of due process.

(B) Allow a resident taxpayer to file a protest before the board of review by letter without a personal appearance by the taxpayer or the taxpayer's agent.

(iv) An owner of any assessable property that disputes the classification of a particular parcel must notify the assessor and may protest the assigned classification to the board of review acting in July.

(v) An owner or assessor that did not file an appeal at the March 2020 board of review may appeal a

classification decision of the board of review acting in July by filing a written petition with the state tax commission by not later than September 1, 2020.

(2) This section does not provide for a rehearing or reconsideration by a July board of review of a protest, request, or other property tax matter that was previously denied by a March board of review.

(3) The time extensions provided for in this section are automatic, and taxpayers and local officials are entitled to them without filing any additional forms with, or otherwise contacting, the department of treasury, state tax commission, or state tax tribunal.

**History:** Add. 2020, Act 297, Imd. Eff. Dec. 29, 2020.

**Compiler's note:** Enacting section 1 of Act 297 of 2020 provides:

"Enacting section 1. This amendatory act is intended to apply retroactively effective beginning April 6, 2020."