

BOARD OF REVIEW

All non-exempt property must be assessed at 50% of true cash value and uniformity assessed with other properties in the classification. The purpose of the board of review is to ascertain that this has been accomplished (MCLs211.28-211.33). A taxpayer may appeal his or her assessed value and/or taxable value. No person can appeal his or her assessment to the tax tribunal unless he or she has first appeared before the board of review.

The board of review consists of three members appointed by the township board for a two-year term that begins January 1 of each odd number year.

The township supervisor serves as the secretary to the board of review and is statutorily responsible for the minutes but does not have a vote. In the absence of the supervisor the board of review must appoint one of its members as secretary. The board of review minutes should provide an accurate account of what occurred at the meetings, including all assessment roll changes.

The board of review meets on the Tuesday following the first Monday in March to review and examine the property assessment roll made by the assessor – this meeting is often referred to as the organizational meeting. The board of review is not required to hear individual assessment appeals at its organizational meeting. However, the Open Meetings Act requires that citizens be given an opportunity for public comment.

The board of review has the authority to do the following:

- Change assessed value of a parcel,
- Change the tentative taxable value,
- Change the classification,
- Grant or deny a hardship or poverty exemption,
- Change qualified agricultural property,
- Grant exempt status for non-profit organizations or certain religious or charitable properties,
- Override the decision of the assessor on a principal residence exemption,
- Change clerical errors, mutual mistakes of fact and items such as addresses, descriptions or name misspellings on an assessment roll at its July and December meetings.

The board of review is required to meet in July and December and also to meet on the second Monday in March for not less than 6 hours.

Board of review members are compensated at an hourly rate of \$17.00 per hour.