

BOARD OF REVIEW

The Board of Review is made up of three Township Residents, two of which must be Taxpayers in the Township. Assessments and Taxable Value may be appealed to the Board of Review in March only. The Board of Reviews job is to review and determine if the Assessment in the Township, within a given area or neighborhood are equitable and fair. The Board of Review has the authority to increase or decrease the assessments.

Property taxes levied cannot be appealed because the Board of Review has no jurisdiction over taxes. They do not have the authority to change millage rates.

NOTICES OF ASSESSMENT CHANGE are mailed each year at the end of February. The March Board of Review by law meets annually on the second Monday in March and will continue at various times during that week. Your annual Assessment Change Notice will show the exact times and date when appeals will be heard. Appointments can be made by calling the Assessor's Office in March at 517-546-3259.

If you believe your Assessed Value (AV) exceeds 50% of the True Cash Value (TCV) of your property you may appeal both values to the March Board of Review. You may also appeal the Classification of your property to the Board of Review. The Board of Review also hears appeals requesting Hardship or Poverty Exemptions.

You as the taxpayer have the burden of proof to support your claim that the Assessment is excessive. You will need to provide market evidence and documentation to the members of the Board of Review to support your contention. State Law mandates that the sale price of a property cannot be the sole determining factor of the assessment of a property. Neither the Assessor nor the Board of Review can raise or lower a property assessment based solely on a purchase or sale price.

The Board of Review also meets in July and December each year. Appeals from property owners are not heard at the July and December meetings. The purpose of the July and December meetings is to correct clerical errors as to the assessment and to hear hardship or poverty appeals.

If you disagree with the decision of the Board of Review you can appeal it further to the Michigan Tax Tribunal at P.O. Box 30232, Lansing, MI 48909

If you have any questions regarding the functions of the Assessing Department, your specific property or Board of Review, do not hesitate to contact me.