

## March Board of Review

The Board of Review reviews the assessment roll received from the Assessor on the first Tuesday in March following the first Monday of March, to ensure it is complete, accurate, uniform, and valid. They conduct public hearings in March to hear appeals from property owners.

Each year, prior to the March meetings of the local board of review, assessment change notices are mailed. These informational notices include State Equalized Value, Taxable Value, the percent of exemption as a Principal Residence or Qualified Agricultural Property, and whether an Ownership Transfer has occurred. If you believe the Assessed Value is more than half the value of your property, you may appeal the Assessed and/or Taxable Values at the March Board of Review. Information about the specific meeting dates and times can be found on the Assessment Change Notice. The Board has no control over millage rates or property taxes. **I encourage you to contact me prior to the Board of Review if you believe corrections need to be made to your assessed value or other issues related to your assessment.**

Any individual may file an appeal regarding the assessment of any property within the board's jurisdiction. By law, non-resident property owners can appeal by letter. The City Council approved a resolution allowing letter appeals by residents as well. Most commonly the property owners appeal in person. All appeals must include [Form L-4035, Petition to the Board of Review](#). The Board of Review meetings are open to the public in compliance with the Open Meetings Act.

The taxpayer must provide evidence showing the assessment placed upon the property is incorrect. The Board of Review needs good reason to alter an assessment. It is imperative to be able to answer the questions, "What do you think the property is worth?" and "What are you basing your opinion on?"

All assessments are to be based on the sales of similar properties. You may hire a professional appraiser, or you can look at sales in your neighborhood and compare them to your home. Per state law, the sale price of a property cannot be the sole determining factor of the assessment of that property. Neither the Assessor nor the Board of Review can raise or lower a property assessment based solely on its sale price.

Every person who protests before the Board shall be notified in writing no later than the first Monday in June of the board's action on the protest. The decision of the Boards is binding for the current assessment year only. This notice must include information concerning the right to appeal to the Michigan Tax Tribunal, the time limits for appealing, and the tribunal's address.

As of 2007, Commercial and Industrial Real properties no longer must petition to the March Board of Review. These appeals can be made directly to the Michigan Tax Tribunal on or before May 31<sup>st</sup>.

Personal Property can be appealed directly to the Michigan Tax Tribunal, provided a Personal Property Statement has been filed before the commencement of the March Board of Review. If the statement has not been filed, an appearance at the March Board is required. Michigan law indicates that Personal Property Statements are due February 20th. Appeals to the Michigan Tax Tribunal must be made by May 31st.