

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

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.

Sec. 28. (1) Those electors of the township appointed by the township board shall constitute a board of review for the township. At least 2/3 of the members shall 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 shall 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 shall 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 shall 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 shall 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 shall 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.

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.

Popular name: Act 206

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

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

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

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; endorsement 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 or adds property to 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. 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 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) 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.

(6) 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.

(7) 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.

Popular name: Act 206

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

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

THE GENERAL PROPERTY TAX ACT (EXCERPT)
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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

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

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

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

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

such owner had such exemption not been granted.

State law references: Property exempt from taxation, MCL 211.7 et seq., MSA 7.7 et seq.

Section 13.4. Tax Day.

Subject to the exceptions provided or permitted by law, the taxable status of persons and property shall be determined as of the 31st day of December or such other date as may subsequently be provided by law, which day shall be deemed the tax day.

State law references: Designation of tax day, MCL 211.2, MSA 7.2; time, place and method of assessment, MCL 211.10 et seq., MSA 7.10 et seq.

Section 13.5. Personal Property--Jeopardy Assessments.

If the Treasurer finds, or reasonably believes that a person who is or may be liable for taxes upon personal property, the taxable situs of which was in the City on the tax day, intends to depart from the City, or to remove therefrom personal property, which is, or may be, liable for taxation or to conceal himself or his property, or to do any act tending to prejudice, or to render wholly or partially ineffectual the proceedings to collection [collect] such tax, unless proceedings therefore be brought without delay, he shall proceed to collect the same as a jeopardy assessment in the manner provided by law.

State law references: Jeopardy assessment of personal property taxes, MCL 211.691 et seq., MSA 7.51(1) et seq.

Section 13.6. Preparation of the Assessment Roll.

On or before the first Monday in March of each year, the Assessor shall prepare and certify an assessment roll of all property in the City subject to taxation. Such roll shall be prepared in accordance with the statute and this Charter. Value shall be estimated according to recognized methods of systematic assessment as determined by statute and decisions of the State Tax Commission and the Supreme Court. The records of the Assessor shall show separate figures for the value of land, of the building improvements and of personal property; and the method of estimating all such values shall be as nearly uniform as possible.

State law references: Mandatory that Charter provide for preparation of assessment roll, MCL 117.3 (i), MSA 5.2073(i); assessment roll, MCL 211.24 et seq., MSA 7.24 et seq.

Section 13.7. Board of Review.

(a) A Board of Review is hereby created, composed of three (3) members who shall be registered electors of the City, who have the qualifications for holding office in the City as set forth in this Charter and are owners of property assessed for taxation in the City;

(b) The members of the Board of Review shall be appointed by the Council;

(c) The first three members of the Board of Review shall be appointed during the month of November, 1968 for terms expiring on December 1, 1969, December 1, 1970 and December 1, 1971; thereafter one member shall be appointed by the Council in the month of November of each year for a term of three (3) years commencing on the following December 1st;

(d) The Board shall annually on the first day of the meeting select one of its members Chairman and one of its members Clerk for the ensuing year; the Assessor shall attend

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Michele,
Per your request.
City Clerk
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Pat
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OFFICE OF THE CLERK

all meetings of the Board of Review, shall be entitled to be heard at its sessions, but shall have no vote on any proposition or question before the Board;

(e) The members of the Board of Review shall be paid such compensation as the Council may determine on *aper diem* basis.

State law references: Mandatory that Charter provide for a board of review, MCL 117.3(a), MSA 5.2073(a).

Section 13.8. Duties and Functions of Board of Review.

For the purpose of revising and correcting assessments, the Board of Review shall have the same powers and perform like duties, in all respects, as are, by law conferred upon and required by Board of Review in townships, except as otherwise provided in this Charter. At the time and in the manner provided in the following section, it shall hear the complaints of all persons considering themselves aggrieved by assessment. If it shall appear that any person or property has been wrongfully assessed or omitted from the roll, the Board shall correct the roll in such manner as it deems just. Except as otherwise provided by law, no person other than the Board of Review shall authorize any change upon, or addition to, or correction to the assessment roll. The Clerk of the Board of Review shall keep a permanent record of all proceedings of the Board and enter therein all resolutions and decisions of the Board. Such record shall be filed with the City Clerk on or before the 15th of April following the meeting of the Board of Review.

Section 13.9. Meeting of Board of Review: Quorum.

(a) The Board of Review shall convene on the third Monday in March in each year, or on such date as may subsequently be required by law for the meeting of Boards of Review in cities, at such places as shall be designated by the Council at its first regular meeting in February and shall sit for not less than three calendar days; provided however, that if the Council does not so designate a place for meeting of the Board of Review, it shall meet in the Council Chambers. A majority of the members of the Board of Review shall constitute a quorum for the transaction of business;

(b) The Board of Review may examine on oath any person appearing before it respecting assessment property or properties on the assessment roll. Any member of the Board may administer such oath.

State law references: Mandatory that Charter provide for meeting of board of review, MCL 117.3(i), MSA 5.2073(i); completion of review of assessments, MCL 211.30a, MSA 7.30(1).

Section 13.10. Notice of Meetings.

Notice of the time and place of the meetings of the Board of Review shall be published by the Clerk of the City in the official newspaper of the City not less than ten (10) days prior to the first meeting thereof.

State law references: Open meetings act, MCL 15.261 et seq., MSA 4.1800(11) et seq.

Section 13.11. Endorsement of Roll.

After the Board of Review has completed its review of the assessment roll, its members shall immediately endorse thereon and sign a statement to the effect that the same is the assessment roll of the City for the year in which it has been prepared. The omission of such endorsement shall not

effect the validity of such roll.

State law references: Completion of review of assessments prior to first Monday in April required, MCL 211.30a, MSA 7.30(1).

Section 13.12. The Clerk to Certify Levy.

Within three (3) days after the Council has made the appropriation for the ensuing year, the Clerk of the City shall certify to the Assessor the total amount which the Council has determined shall be raised by general ad valorem tax, together with such other assessments and lawful charges in amounts which the Council requires to be assessed, re-assessed, or charged upon the property and persons appearing upon such roll.

Section 13.13. City Tax Roll.

After the Board of Review has completed its yearly assessment roll, the Assessor shall prepare a tax roll, or combined assessment tax roll to be known as the City Tax Roll. Upon receiving the certification of the several amounts to be raised, assessed and charged upon the City Tax Roll as provided in the preceding section, the Assessor shall proceed forthwith to (1) spread the amounts of the general ad valorem tax according to and in proportion to the several valuations set forth in said assessment roll, and (2) to place such other assessments and charges upon the roll as are required and authorized by the Council. To avoid fractions in computation of any tax roll, the Assessor may add to the amount of the several taxes to be raised, not more than the amount prescribed by law, which added amount when collected shall belong to the City.

State law references: Avoidance of fractions, MCL 211.39, MSA 7.80.

Section 13.14. Tax Roll: Certified for Collection.

After spreading the taxes and placing other assessments and charges upon the Roll, the Assessor shall certify the tax roll and annex his warrant thereto directing and requiring the Treasurer to collect, on July 1 of the same year, from the several persons named in the roll the several sums mentioned therein opposite their respective names as a tax or assessment, and granting to and vesting in the Treasurer, for the purpose of collecting the taxes, assessments and charges on such roll all the statutory powers and immunities possessed by township treasurers for the collection of taxes; provided however, that taxes and other lawful assessments and charges on any City tax roll which remain unpaid on the first day of October may be transferred together with any collection fees or charges which have been added thereto to the delinquent tax rolls to be collected thereon. The City tax roll shall be delivered to the Treasurer on or before the 15th day of June.

State law references: Collection of taxes, MCL 211.44 et seq., MSA 7.87 et seq.

Section 13.15. Tax Lien on Property.

(a) Except as otherwise provided in this Charter, city taxes shall be due on July 1 of each year and on that day the taxes assessed to the owners of personal property shall become a debt due to the City from the persons to whom they are assessed and the amounts assessed on any interest in real property shall become a lien upon said real property for such amounts and for interest charges thereon.

(b) All personal property taxes shall be a first lien, prior, superior and paramount on all personal property of such persons so assessed. Such liens shall take precedence over