

Board of Review

[Ethics and Conduct](#)

[Answer Center](#)

[Townships & Marihuana/Marijuana Regulation Resources](#)

[MTA Township Salary Survey Launch Page](#)

[FOIA Forms and Samples](#)

[Index of Topics A-F](#)

[Index of Topics G-L](#)

[Index of Topics M-P](#)

[Index of Topics Q-Z](#)

[Serving as a Board Member](#)

[Resource Toolkits](#)

[Township Laws](#)

[Find a Township](#)

[MTA Township of Excellence Award](#)

[Member Home > Answer Center > Board of Review](#)

[Board of Review Guide](#) *Purchase MTA Publication*

[Board of Review, Hello, MTA...?February 2017](#)

[Property Tax Appeal Procedures for 2020](#) (What the BOR can and cannot act on)

Options for July and December Meeting dates:

[MCL 211.53b, PA 122 of 2008](#)

[Sample Resolution to Set an Alternate Date for the First Board of Review Meeting in March](#) (*First taxpayer appeal meeting, not organizational*) (Word)

[Sample Resolution to Set an Alternate Date for the July or December Board of Review](#) (Word)

Authorizing Statute:

Board of Review—General Property Tax Act, Public Act 206 of 1893,
MCL 211.28 to 211.33

Authorities and Responsibilities:

Examines and reviews the assessment roll for the current year as prepared by the supervisor/assessor. Adds property omitted from the assessment roll. Co property, and the assessment and valuation of property. Hears taxpayer appeals. Endorses the completed assessment roll.

STC Board of Review FAQs (.pdf)

Board of Review Tax Cycle (.pdf)

Board of Review Meeting Notice (.pdf)

Sample Resolution to Allow Local Residents to Protest in Writing (Word file)

Board of Review Reporting Formats (.pdf)

Editable Blank Board of Review Log (Word file)

Including minutes, log and action report required by STC Bulletin 17 of 2007

(Note that, as of February 2009, the State Tax Commission is no longer requiring boards of review to file a log and action report with the state, but to ensure good recordkeeping.)

MTA Poverty Exemption Web page

Services for Seniors (Tax credits, etc.)

Principal Residence Exemption Information

Principal Residence Conditional Recission Information:

The new Public Act 96 of 2008 is designed to allow people to maintain the principal residence status on their first home when they are unable to sell that home. The property owner must file a form with the local assessor by May 1. Click [here](#) to view the form.

Board of Review Established By:

Required in all townships by the General Property Tax Act.

Membership:

Three, six or nine members appointed by the township board. Board of review members must be electors (residents) (MCL 211.28). At least 2/3 of the members must be residents of the township. (*Michigan Election Law (MCL 168.342) requires all members to be taxpayers. State Tax Commission says that is not necessary. MTA Legal Counsel approach.)

A member of the township board may **not** serve on the board of review or 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 fill any vacancy.

Compensation to Members:

Members may be compensated.

OMA/FOIA Status:

Public body subject to Open Meetings Act and Freedom of Information Act.

For more information about the Board of Review, purchase the MTA publication titled: [Board of Review Guide](#).

Created on Tuesday, July 31, 2012

Quick Links

[Services for Seniors \(Tax credits, etc.\)](#)

[STC Wind Energy Memo--April 15, 2009](#)

[Assessing](#)

[Assessor](#)

[Assessor Sample Job Description](#)

[Board of Review](#)

[Disabled Veterans Property Tax Exemption](#)

[Enbridge v. Wakeshma Township LP Pipeline Appeal](#)

[International Association of Assessing Officers](#)

[Joint Tenancy Transfers \(Moshier v Whitewater Township\)](#)

[Michigan Assessors Association](#)

[Michigan Municipal Treasurers Association](#)

[Michigan Treasury, Assessed and Equalized Valuation Lookups](#)

[Michigan Treasury, Property Taxes and Local Gov't. Services](#)

[Michigan Treasury, Property Taxes: Taxpayer Information](#)

[Michigan Treasury Video: MCL 211.154, Omitted and Incorrectly Reported Property Presentation](#)

[Mid-Michigan Association of Assessing Officers](#)

[Outline of the Michigan Tax System \(April 2014\), Citizens Research Council](#)

[PILT Payments \(Federal\)](#)

[PILT Payments \(Michigan\)](#)

[Poverty Exemption](#)

[Poverty Exemption Ruling, MTT Docket 274378](#)