



Q Is each board of review required to meet in July and December?

While every board of review (BOR) must meet each March, the July and December BOR meetings are not specifically required to be held each year. But under the current statutes, it is very likely that most, if not all boards of review will need to meet in July and December. For example, property owners may apply for a poverty and/or veterans exemption in July and December, necessitating the need to meet.

The July BOR meets on the Tuesday following the third Monday in July if there is business to conduct. The December BOR meets on the Tuesday following the second Monday in December if there is business to conduct. Unlike the March BOR, the July or December BOR is not required to meet for a set amount of time; the schedule will be determined by the number of items that needs to be addressed. For example, if there are no qualified error corrections and no one comes to apply for a poverty or veterans exemption, you may only meet for a short period of time.

An alternative start date may be approved by ordinance or resolution of the township board, but the alternate date must be during this same week. So, the township board may schedule the July BOR meetings any day during the week commencing with the third Monday of July, and December BOR meetings commencing with the second Monday in December, instead of the designated Tuesday meeting dates. This may be done to accommodate attendance at these meetings by the township assessor. (MCL 211.53b)

Q Does the board of review have to put the notice of its July or December meetings in the newspaper?

No. The July and December BOR meetings are considered special meetings that require only the Open Meetings Act meeting notice posted at least 18 hours prior to the start of the meeting. A township could give additional notice, but it is not required.

Q What does the board of review do at its July or December meetings?

The July or December BOR is very limited in what it can do. Refer to MCL 211.53b and current State Tax Commission bulletins, including Bulletins 20 and 21 of 2020.

Qualified errors: The July and December meetings are held to review and correct qualified errors on assessments as defined

in MCL 211.53b, which include clerical errors and mutual mistakes of fact, where such errors or mistakes are verified by the assessor. The mistakes can involve the current or preceding tax year. (MCL 211.53b)

Qualified errors are defined in MCL 211.53b(8) as:

- A clerical error relative to the correct assessment figures, the rate of taxation, or the mathematical computation relating to the assessing of taxes
- A mutual mistake of fact
- An adjustment under section 27a(4) or an exemption under section 7hh(3)(b)
- An error of measurement or calculation of the physical dimensions or components of the real property being assessed
- An error of omission or inclusion of a part of the real property being assessed
- An error regarding the correct taxable status of the real property being assessed
- An error made by the taxpayer in preparing the statement of assessable personal property under section 19
- An error made in the denial of a claim of exemption for personal property under section 9o
- An issue beyond the control of a disabled veteran or his or her unremarried surviving spouse that causes a denial of an exemption under section 7b. An issue beyond the control of a disabled veteran or his or her unremarried surviving spouse means an error made by the local tax-collecting unit in the processing of a timely filed exemption affidavit or a delay in the determination by the United States Department of Veterans Affairs that a veteran is permanently and totally disabled as a result of military service and entitled to veterans benefits at the 100% rate.

Other business: The July and December meetings may also consider:

- Granting a homeowner's principal residence exemption from local school taxes in the year for which the exemption was claimed or in the immediately preceding three years if the exemption was not on the tax roll (MCL 211.53b(6))
- Granting an agricultural exemption from local school taxes for the current year and the immediately preceding year if the exemption was not on the tax roll or was denied by the assessor (MCLs 211.7ee and 211.53b)
- Granting a poverty exemption request, but only for the year in which the appeal is made, and not if the taxpayer has already appealed to the March BOR for that exemption (MCL 211.7u)
- Granting a disabled veterans homestead property tax exemption (MCL 211.7b)
- Granting an exemption for a qualified start-up business (MCL 211.7h)

- Granting an eligible development property or development property exemption pursuant for any tax billing date prior to the date filing Form 5033 (MCL 211.7ss)
- Correcting the omission of a qualified forest exemption for the current year and the immediately preceding year if the exemption was not on the tax roll (MCL 211.53b)
- Recapping a taxable value that was previously uncapped by mistake (MCL 211.53b)
- Correcting errors



Is the consideration of poverty or disabled veterans exemption appeals confidential?

No. Per MTA Legal Counsel and the State Tax Commission, a board of review cannot go into a closed session and meet privately to discuss poverty exemption appeals, disabled veterans exemptions or any other appeal. If information contained in documents provided to the BOR is exempt from disclosure, it should be redacted before being provided to the BOR.



How does the July/December board of review report its actions?

As a township public body, the BOR must keep minutes. But it will also have to maintain and file other records as well.

According to State Tax Commission Bulletin 21 of 2020, Form 4031, *July/December Board of Review Affidavit*, has been developed for use to record the actions of the July and December BOR as required by law. Once it has completed its agenda, the BOR must certify the *July/December BOR Affidavit*, affirming the clerical errors and approving the corrections as verified by the assessor, and notify all taxing units within 30 days of the adjournment of the meeting. All affected official records must be corrected.

If a qualified error results in an overpayment or underpayment, the rebate, including any interest paid, must be made to the taxpayer or the taxpayer must be notified, and payment made within 30 days of the notice. A rebate must be without interest. (MCL 211.53b(1))

If the other statutorily authorized changes are made by the July and December meetings of the BOR, the taxpayer must be notified of the change in writing, in the manner prescribed by the statute that authorizes the change. Form 3128 (L-4035a) must be completed by the BOR and made a part of the board of review records whenever a change is made to an individual parcel of property that causes a change in taxable value.

Hello, MTA ... ? provides general information on typical questions asked by township officials. Readers are encouraged to contact an attorney when specific legal guidance is needed. Member township officials and personnel may contact MTA Member Information Services with questions or requests from 8 a.m. to 5 p.m., weekdays, at (517) 321-6467 or fax (517) 321-8908.