

\*Information from the MTA of Dec 2024

Board of review appointments due Jan. 1

The General Property Tax Act (MCL 211.28(1)) requires township boards to appoint members to the township's three-, six- or nine-member board of review. Board of review members serve for two years, beginning at noon on Jan. 1 of each odd numbered year. Both new and reappointed board of review members must take the oath of office within 10 days after his or her appointment.

The oath is kept on file by the township clerk. Under MCL 211.28, 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. MTA Legal Counsel recommends that a township board take a prudent approach and use a similar prohibition on appointing the same relatives of the supervisor. At least two-thirds of the board of review members must be property taxpayers of the township. (Michigan Election Law, MCL 168.342, requires all members to be taxpayers, however, the State Tax Commission (STC) has stated that is not necessary. MTA Legal Counsel suggests taking a prudent approach.)

**Reminder: Alternate members may be appointed**—Under MCL 211.28, township boards may appoint not more than two alternate members for the same term as regular members of the board of review. An alternate member may be called to perform the duties of a regular board of review member in the absence of a regular member, or for the purpose of reaching a decision in issues protested in which a regular member has abstained for reasons of conflict of interest.

**BOR required training**—Under MCL 211.10g, the township board is responsible for seeing that all board of review members, including those who are reappointed, receive STC-approved training at least once every two years. This training requirement is subject of the state audit of the assessment roll. The PA 660-Required session at MTA's Board of Review Training, held in February across the state and online, qualifies for this requirement. Please note that the Advanced session does NOT meet the PA 660 requirement, and supervisors are not required to complete the PA 660 training. Turn to page 27 for registration information, dates and locations for our 2025 Board of Review Training. Retirement 11/4/2024 2:01:19 PM Paul Swartzendruber, Chandler Township (Huron Co.) trustee