

MOFFATT TOWNSHIP

Thomas Spencer, Supervisor
Kevin Kaczmarek, Treasurer
Dennis Wirley, Trustee

Allison Chmielewski, Clerk
Patrick Jedrzejczyk, Trustee

Position Opening Board of Review Member

The Board of Review (BOR) consists of three residents appointed by the Township Board of Trustees. The Board of Review is a group of appointed officials who hear property owners who are dissatisfied with their assessments. The Board of Review members serve two-year terms starting on January 1 of each odd-numbered year. Members are voters of the township, at least 18 years old, a U.S. citizen, and must have lived in the township for at least 30 days & cannot be an assessor's relative. There are no statutory requirements regarding skills, training or experience that members must meet. Board members should be citizens interested in the public good, to the goal of fair, just and equitable property tax administration.

Frequently Asked Questions

Who can be a member of the Board of Review? Three, six, or nine electors of the township shall be appointed by the township to serve as the Board of Review

Can a member of the Township Board serve on the Board of Review? No. A Township Board member may not serve as a Board of Review member.

Can a relative of the assessor serve on the Board of Review? No. MCL 211.28 states that a spouse, mother, father, sister, brother, son or daughter including an adopted child, of the assessor is not eligible to serve on the Board of Review or to fill any vacancy on the Board of Review.

What terms do Board of Review members serve? A Township Board shall appoint members to the Board of Review for terms of two years, with all terms expiring on odd numbered years. All members shall qualify by taking an oath of office within ten days of being appointed. See MCL 211.28. 4

Do Board of Review members need to receive training? Yes. MCL 211.10g requires the State Tax Commission audit to ensure that Board of Review members are participating in training. Beginning in 2022, Board of Review members will be required to complete Board of Review training at least once every two years to meet this audit requirement. This training will be offered by the State Tax Commission, or by outside organizations with State Tax Commission approval and use of State Tax Commission approved materials. Proof of completion and the required Form 5731 should be attached to the Board of Review's Certification of the Assessment Roll and maintained with local unit records.

When are Boards of Review required to meet? The Board of Review is required to meet in March of each year. If convened, the Board of Review shall also meet in July or December, or both July and December.

Are there requirements governing the hours, starting times, etc. for Board of Review meetings? Yes. The first session of the March Board of Review must start no earlier than 9 a.m. and no later than 3 p.m. The Board must meet for a minimum of 6 hours that day. The Board must meet a total of at least 12 hours during that first week and at least 3 hours of the required sessions must be after 6 p.m. The hours for meetings held in July or December may be established by the Board of Review.

Can all 12 hours of the March Board of Review be done in one day? No. MCL 211.30(3) states that the Board of Review must meet for not less than 6 hours on the first day. The Board of Review “shall also meet for not less than 6 hours during the remainder of that week.”

When does the March Board of Review meet? There are two meetings required of the March Board of Review. They shall meet on Tuesday immediately following the first Monday in March for an organizational meeting. This is the meeting for the Board to “get organized”. They should elect a chairperson, discuss how they are going to conduct business, review any statutory or policy changes they should be aware of for the current year and receive any briefings they want from the assessor regarding the assessment roll. The Board of Review will not hear appeals at the organizational meeting. The Board of Review shall also meet on the second Monday in March for the purpose of hearing taxpayer appeals. The governing body of a Township may authorize an alternative starting date for this meeting, either the Tuesday or the Wednesday following the second Monday in March.

Can the March Board of Review make changes without a protest from a taxpayer? Yes. The Board of Review may change a value or add a value to the roll by its own motion, provided that the taxpayer whose property has been changed is promptly notified and has an opportunity to be heard at the meeting where the change was made or at a subsequent meeting. The notification must be provided by the best means available.

When does the July and December of Review meet? The July Board of Review meets on the Tuesday following the third Monday in July. An alternative start date may be approved by resolution of the assessment jurisdiction’s governing body but the alternate date must be during the same week. The December Board of Review meets on the Tuesday following the second Monday in December. An alternative start date may be approved by resolution of the assessment jurisdiction’s governing body but it has to be the alternative date must be during this the same week.

Is the Board of Review subject to the Open Meetings Act? Yes. The business which the Board of Review may perform must be conducted at an open public meeting and meet all other requirements under the Open Meetings Act (Appendix).

Can the Board of Review meet in private to discuss poverty appeals or other sensitive information? No. The Open Meetings Act contains specific reasons for which a public body may meet in closed session. Work of a local Board of Review does not meet any of the requirements to go into closed session under the Open Meetings Act. Information contained in documents provided to Boards of Review that is exempt should be redacted before being provided to the Board.

When does the March Board of Review have to complete the roll? After the March Board of Review completes its review of the assessment roll, a majority of the Board of Review members must endorse a statement that the roll is the assessment roll of the township for the year in which it was prepared and approved by the Board of Review. MCL 211.30(5). The review of assessments by the March Board of Review shall be completed on or before the first Monday in April. MCL 211.30a.

Compensation

March Organizational Meeting

Chairperson - \$65.00 Per Diem

Member- \$50.00 Per Diem

March Board of Review 2 days – 6 hours per day

Chairperson \$22.00 Per Hour

Member \$20.00 Per Hour

July Meeting

Chairperson - \$65.00 Per Diem

Member- \$50.00 Per Diem

December Meeting

Chairperson - \$65.00 Per Diem

Member- \$50.00 Per Diem

Per-diem rate will apply to online training. Per-diem and standard mileage rate will apply for in-person training.

Interested parties should email a letter of interest to super@moffatttownship.gov. The Moffatt Township Board will review letters of interest at the regular business meeting on December 15, 2025, beginning at 6:30 P.M.