

**THE GENERAL PROPERTY TAX ACT (EXCERPT)**  
**Act 206 of 1893**  
**BOARD OF REVIEW.**

**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; single board of review.**

Sec. 28.

(1) The township board shall appoint those electors of the township who will constitute a board of review for the township. At least 2/3 of the members must 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 will 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 will 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 must 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 must 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 must 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.

(6) The governing bodies of 2 or more contiguous cities or townships may, by agreement, appoint a single board of review to serve as the board of review for each of those cities or townships for purposes of this act. The provisions in subsections (1) to (5) should serve as a guide in determining the size, composition, and manner of appointment of a board of review appointed under this subsection.

**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 ;-- Am. 2018, Act 660, Imd. Eff. Dec. 28, 2018

**Compiler's Notes:** Enacting section 1 of Act 660 of 2018 provides: "Enacting section 1. It is the intent of the legislature to appropriate sufficient money to address start-up and training costs associated with this amendatory act, including, but not limited to, necessary costs incurred to train board of review members, increase the number of assessors qualified to serve as assessors of record, facilitate initial designated assessor designations, respond to assessor requests for technical assistance, enhance staff and programming within the state tax commission to improve technical support for assessors of record, and transition some assessment services to designated assessors."

**Popular Name:** Act 206

**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

**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; approval or disapproval of personal property exemption; indorsement 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 must be the Tuesday or Wednesday following the second Monday of March.

(3) The first meeting of the board of review must start not earlier than 9 a.m. and not later than 3 p.m. and last for at least 6 hours. The board of review shall also meet for at least 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 must 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, adds property to the assessment roll, or exempts personal property under section 9m, 9n, or 9o and removes it from 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 that person's 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. For the appeal of a denial of a claim of exemption for personal property under section 9m, 9n, or 9o, if an exemption is approved, the board of review shall remove the personal property from the assessment roll. 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 an appearance, protest, and papers in support of the protest by letter, and the nonresident taxpayer's 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 must 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 or for the exemption of that person's personal property under section 9m, 9n, or 9o must 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 must 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) If an exemption for personal property under section 9m, 9n, or 9o is approved, the board of review shall file an affidavit with the proper officials involved in the assessment and collection of taxes and all affected official records must be corrected. If the board of review does not approve an exemption under section 9m, 9n, or 9o, the person claiming the exemption for that personal property may appeal that decision in writing to the Michigan tax tribunal. A correction under this subsection that approves an exemption under section 9o may be made for the year in which the appeal was filed and the immediately preceding 3 tax years. A correction under this subsection that approves an exemption under section 9m or 9n may be made only for the year in which the appeal was filed.

(6) 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.

(7) The appropriate assessing officer shall deliver the completed assessment roll 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.

(8) The governing body of the township or city may authorize, by adoption of an ordinance or resolution, a resident taxpayer to file a protest before the board of review by letter without a personal appearance by the taxpayer or the taxpayer's 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 ;-- Am. 2013, Act 153, Imd. Eff. Nov. 5, 2013 ;-- Am. 2023, Act 176, Eff. Dec. 31, 2023

**Popular Name:** Act 206

## **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

### **211.30b Revision of personal property assessments in 1965.**

Sec. 30b.

In 1965 only, regardless of the provisions of section 30a, personal property assessments in any city, township or village shall be subject to revision, upon authorization of the state tax commission, after the final meeting of the board of review and, where any assessment is so revised, the board of review shall reconvene and, after written notice to each affected taxpayer of said meeting and of the proposed change in his assessments, review the personal property assessment roll on or before April 15, 1965, and thereafter such roll shall be treated as though the review thereof had been completed at the usual time.

**History:** Add. 1965, Act 20, Imd. Eff. Apr. 22, 1965

**Popular Name:** Act 206

### **211.30c Reduced amount as basis for calculating assessed value or taxable value in succeeding year; applicability of section.**

Sec. 30c.

(1) If a taxpayer has the assessed value or taxable value reduced on his or her property as a result of a protest to the board of review under section 30, the assessor shall use that reduced amount as the basis for calculating the assessment in the immediately succeeding year. However, the taxable value of that property in a tax year immediately succeeding a transfer of ownership of that property is that property's state equalized valuation in the year following the transfer as calculated under this section.

(2) If a taxpayer appears before the tax tribunal during the same tax year for which the state equalized valuation, assessed value, or taxable value is appealed and has the state equalized valuation, assessed value, or taxable value of his or her property reduced pursuant to a final order of the tax tribunal, the assessor shall use the reduced state equalized valuation, assessed value, or taxable value as the basis for calculating the assessment in the immediately succeeding year. However, the taxable value of that property in a tax year immediately succeeding a transfer of ownership of that property is that property's state equalized valuation in the year following the transfer as calculated under this section.

(3) This section applies to an assessment established for taxes levied after January 1, 1994. This section does not apply to a change in assessment due to a protest regarding a claim of exemption.

**History:** Add. 1994, Act 297, Imd. Eff. July 14, 1994 ;-- Am. 1994, Act 415, Imd. Eff. Dec. 29, 1994 ;-- Am. 1996, Act 476, Imd. Eff. Dec. 26, 1996

**Popular Name:** Act 206

### **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

**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

**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

**211.33a Collection and levy of taxes for 2020 tax year; modifications.**

Sec. 33a.

(1) Notwithstanding any provision of this act or any local charter provision or ordinance to the contrary, beginning April 6, 2020 and continuing through December 31, 2020, all of the following apply to the collection of taxes under this act for property taxes levied in 2020:

(a) The requirements of sections 30 and 30a are subject to all of the following modifications:

(i) Any review of assessments by a city or township board of review that has been completed by the effective date of the amendatory act that added this section must be considered to have been timely completed.

(ii) A completed assessment roll for 2020 that has been delivered to the director of a county tax or equalization department by the effective date of the amendatory act that added this section must be considered to have been timely delivered.

(iii) If the director of a county tax or equalization department does not receive a certified assessment roll from a

board of review, the county must equalize based on the assessment roll prepared by the assessor.

(b) The requirements of section 34 are subject to both of the following modifications:

(i) The county board of commissioners in each county must meet by not later than May 15, 2020 to determine county equalized value. These meetings must be conducted in a manner consistent with the open meetings act, 1976 PA 267, MCL 15.261 to 15.275, including, for any meeting held electronically, sections 3 and 3a of the open meetings act, 1976 PA 267, MCL 15.263 and 15.263a.

(ii) The director of the tax or equalization department in each county must transmit a certified copy of the tabular statement described in section 5(2) of 1911 PA 44, MCL 209.5, in the manner required under section 5(2) of 1911 PA 44, MCL 209.5, to the state tax commission on or before May 18, 2020.

(c) The protest and dispute provisions set forth in sections 28, 29, 30, 30a, 34c, and 53b are subject to all of the following modifications:

(i) Boards of review that were not able to complete the duties set forth in section 28, 29, or 30 must meet on the Tuesday following the third Monday in July to hear protests.

(ii) In addition to purposes set forth in section 53b, boards of review meeting in July must also meet to hear any matters, including protests, provided for under section 30 that are properly before a March board of review under section 30. Boards of review must issue decisions on these matters by not later than September 1, 2020.

(iii) Boards of review meeting in July pursuant to this subdivision must do both of the following:

(A) Provide notice of their meetings in the manner required under the open meetings act, 1976 PA 267, MCL 15.261 to 15.275, including, for any meeting held electronically, all notices required by sections 3 and 3a of the open meetings act, 1976 PA 267, MCL 15.263 and 15.263a. The provision of such notice satisfies the minimum requirements of due process.

(B) Allow a resident taxpayer to file a protest before the board of review by letter without a personal appearance by the taxpayer or the taxpayer's agent.

(iv) An owner of any assessable property that disputes the classification of a particular parcel must notify the assessor and may protest the assigned classification to the board of review acting in July.

(v) An owner or assessor that did not file an appeal at the March 2020 board of review may appeal a classification decision of the board of review acting in July by filing a written petition with the state tax commission by not later than September 1, 2020.

(2) This section does not provide for a rehearing or reconsideration by a July board of review of a protest, request, or other property tax matter that was previously denied by a March board of review.

(3) The time extensions provided for in this section are automatic, and taxpayers and local officials are entitled to them without filing any additional forms with, or otherwise contacting, the department of treasury, state tax commission, or state tax tribunal.

**History:** Add. 2020, Act 297, Imd. Eff. Dec. 29, 2020

**Compiler's Notes:** Enacting section 1 of Act 297 of 2020 provides: "Enacting section 1. This amendatory act is intended to apply retroactively effective beginning April 6, 2020."