

## Board of Review

### **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. Corrects errors in names, descriptions of property, and the assessment and valuation of property. Hears taxpayer appeals. Indorses the completed assessment roll.

### **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. At least 2/3 of the members shall be property taxpayers 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 suggest taking a prudent 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](#).

Source: <http://www.michigantownships.org/boardofreview.asp>