

Created by: Chris Elder

3/11/25

BIG RAPIDS BOARD OF REVIEW

All non-exempt property must be assessed at 50% of true cash value and uniformity assessed with other properties in the classification. The purpose of the board of review is to ascertain that this has been accomplished (MCLs211.28-211.33). A taxpayer may appeal his or her assessed value and/or taxable value. No person can appeal his or her assessment to the tax tribunal unless he or she first appeared before the board of review.

The board of review consists of three members appointed by the township board for a two-year term that begins January 1 of each odd number year.

The township supervisor serves as the secretary to the board of review and is statutorily responsible for the minutes but does not have a vote. In the absence of the supervisor the board of review must appoint one of its members as secretary. The board of review minutes should provide an accurate account of what occurred at the meetings, including all assessment roll changes.

The board of review has the authority to do the following:

- Change assessed value of a parcel
- Change the tentative taxable value
- Change the classification
- Grant or deny hardship or poverty exemption
- Change qualified agricultural property
- Change clerical errors, mutual mistakes of fact and items such as addresses, descriptions or name misspellings on an assessment roll at its July and December meetings.

July Board of Review – Tuesday following the 3rd Monday. Only meets if needed. Normally less than an hour

December board of review – Tuesday following 2nd Monday. Only meets if needed. Normally less than an hour

March Board of Review

- Organizational Meeting – Tuesday following the first Monday. No appeals will be heard at this meeting. Normally less than 1 hour
- 1st Appeals meeting - 2nd Monday in March. Minimum of 6 hours
- 2nd Appeals meeting - 2nd Tuesday in March. Minimum of 6 hours

(Alternative Dates may be adopted by resolution)

The board of review members can take an annual 4-hour training course. Training is required once every 2 years.

Board of Review member pay: \$17.50/hour

Half day (July, December, Training, March organizational)

Full day (March appeals meetings)