

March Board of Review Q &A

What is the March Board of Review?

The Board of Review reviews the assessment roll received from the Assessor to check to see it is complete, accurate, uniform and valid. They conduct public hearings in March to hear appeals from property owners.

Should I Appeal to the Board of Review?

Each year, prior to the March meetings of the local board of review, assessment change notices are mailed. These informational notices include State Equalized Value, Taxable Value, the percent of exemption as a Principal Residence or Qualified Agricultural Property, and whether or not an Ownership Transfer has occurred. If you believe the Assessed Value is more than half the value of your property, you may appeal the Assessed and/or Taxable Values at the March Board of Review. You can obtain information about the specific meeting dates and schedule an appearance with the Board of Review by contacting your assessing office at (906) 632-5712 or fuller@saultcity.com. The Board has no control over millage rates or property taxes.

Other reasons to appeal to the Board of Review would include:

CLASSIFICATION: Indicates the use of your property. There are six classifications, Agricultural, Commercial, Developmental, Industrial, Residential and Timber Cutover.

STATUS: Certain properties are tax-exempt.

EQUITY: All properties within the jurisdiction are to be assessed at the same ratio; 50% of True Cash Value.

HARDSHIP: Poverty stricken property owners can request tax relief from the Board of Review through a hardship application by contacting your assessing office. Household financial documentation will be necessary.

Am I Required to Attend the March Board for a Commercial/Industrial Real Property?

No. As of the year 2007 Commercial and Industrial Real properties no longer have to petition to the March Board of Review. These appeals can be made directly to the Michigan Tax Tribunal at (517) 373-3003 or <http://www.michigan.gov/taxtrib> on or before May 31st.

Am I Required to Attend the March Board for Personal Property?

No. Personal Property can be appealed directly to the Michigan Tax Tribunal provided a Personal Property Statement has been filed before the commencement of the March Board of Review. If the statement has not been filed an appearance at the March Board is required. Michigan law indicates that Personal Property Statements are due February 20th. The appeals to the Michigan Tax Tribunal <http://www.michigan.gov/taxtrib> must be made by May 31st.

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Who can schedule/attend a MBOR Appointment?

Any individual may file an appeal regarding the assessment of any property within the board's jurisdiction. By law, non-resident property owners can appeal by letter. Some local Cities/Villages/Townships will allow letter appeals by residents as well. Most commonly the property owners appeal in person. You may need to schedule an appointment if you or your agent is to appeal in person. The Board of Review meetings are open to the public in compliance with the Open Meetings Act.

How to Prepare for the Board of Review?

The taxpayer must provide evidence showing the assessment placed upon the property is incorrect. The Board of Review needs good reason to alter an assessment.

It is imperative to be able to answer the questions:

“What do you think the property is worth?”

“What are you basing your opinion on?”

All assessments are to be based on the sales of similar properties. You may hire a professional appraiser, or you can look at sales in your neighborhood and compare them to your home. Per state law, the sale price of a property cannot be the sole determining factor of the assessment of that property. Neither the Assessor nor the Board of Review can raise or lower a property assessment based solely on its sale price. Mortgage appraisals also may not show True Cash Value.

When do I Receive Notification on the Outcome of the Boards Decision?

Every person who protests before the Board shall be notified in writing no later than the first Monday in June of the board's action on the protest. The decision of the Boards is binding for the current assessment year only. This notice must include information concerning the right to appeal to the Michigan Tax Tribunal, the time limits for appealing, and the tribunal's address.

Can I Appeal the March Board of Reviews Decision?

Yes. Assessments reviewed by the Board of Review can be appealed to the Michigan Tax Tribunal <http://www.michigan.gov/taxtrib> . The appeal deadline for Residential and Agricultural properties is July 31st of that year.