

July and December Board of Review

If convened, the July Board meets on the Tuesday following the third Monday in July and the December Board meets the Tuesday following the second Monday in December. The local unit can pass an ordinance or resolution to permit an alternate date (as is the case with the March Board of Review); however, that date must still be during the week of the third Monday in July and the second Monday in December.

Unlike the March meetings, the meetings of the Board in July and December may start and end at times established by the Board of Review and there are no specific notice requirements in the statute. July and December Boards of Review must still follow the requirements of the Open Meetings Act.

There is a difference between the actions that may be taken at the March Board of Review and those that may be taken at the July and December meetings. As a general rule, the Board of Review may exercise its full powers during the March meeting, except that it may not hear certain exemption appeals. July and December meetings are held for limited purposes.

July and December Board of Review Authorities

The authorities of the July and December Board of Review are detailed in MCL 211.53b. July and December Board of Review meetings are held to hear appeals of Principal Residence Exemptions, Qualified Agricultural Property Exemption, Poverty Exemptions, Disabled Veterans Exemptions, and Qualified Errors including clerical errors and mutual mistakes of fact. Either the assessor or a taxpayer may petition for consideration. It should be clear that the July and December Boards of Review have no authority over exemption disputes other than they may hear petitions for new exemptions.

Jurisdiction over the current year only:

- The July and December Boards of Review may grant a Poverty Exemption, which was not denied by the March Board of Review or in the case of the December Board of Review, which was not denied by either the March or July Board of Review.
- The July and December Boards of Review may review a denial by the Assessor of a Qualified Agricultural Property Exemption for the current year if the exemption was not in existence for the previous year.
- The July and December Boards of Review may grant a Disabled Veteran's Exemption for the current year only, which was not denied by the March Board of Review or in the case of the December Board of Review, which was not denied by either the March or July Board of Review.

Jurisdiction over the current year, plus the immediately preceding year:

- The July and December Boards of Review may grant an exemption, at the election of the Taxpayer, for a Qualified Start-Up Business.
- The July and December Boards of Review may correct the omission of a Qualified Forest Exemption that was approved by the Department of Agriculture and Rural Development but was mistakenly omitted from the roll, for the current year and the immediately preceding year.
- If a property met the requirements to be Qualified Agricultural Property on or before May 1 of the year or years for which the exemption is claimed, and there has not been a previous denial of the exemption for that immediately preceding year, the owner may file an appeal to the July or December Board of Review requesting that the Qualified Agricultural Exemption be granted for the immediately preceding year and/or for the current year.

The July and December Boards of Review may correct Qualified Errors that have been previously verified by the Assessor:

1. Correction of a Clerical Error. The error must be an error made by the Assessor relating to the correct assessment figures, the rate of taxation or the mathematical computation of the tax or must be an error in the rate of taxation which was applied. The court decisions indicate that to be clerical error (other than the application of an incorrect rate of taxation), the Assessor must have made an error which is transpositional, typographical, or mathematical.
2. A Mutual Mistake of Fact, where the mistaken belief of fact was shared by the Assessor and the Taxpayer at the time the assessment was made.
3. For Real Property only, an error as to the correct Taxable Status (exempt status) of the property.
4. For Real Property only, an error of Omission or Inclusion of part of the property.
5. For Real Property only, an error of measurement or calculation of physical dimensions or components.
6. For Personal Property only, an error by the Taxpayer in the preparation of a Personal Property Statement. The Taxpayer must have timely filed a Personal Property Statement.
7. An error made in the denial of a claim of the Small Business Taxpayer Exemption.
8. An issue beyond the control of a disabled veteran or his or her unremarried surviving spouse that causes a denial of an exemption under section 7b. An issue beyond the control of a disabled veteran or his or her unremarried surviving spouse means an error made by the local tax collecting unit in the processing of a timely filed exemption affidavit or a

delay in the determination by the United States Department of Veterans Affairs that a veteran is permanently and totally disabled as a result of military service and entitled to veterans' benefits at the 100% rate.

Jurisdiction over the current year, plus the three immediately preceding years:

- The July and December Boards of Review may grant a PRE which was not previously denied for the year in question.
- The July and December Boards of Review may re-cap a Taxable Value which was previously uncapped, when the Assessor determines that the previous un-capping was mistaken.