



Garfield Charter Township

Grand Traverse County

Assessing Department

Board of Review Policy

2022

The Board of Review will:

- Act in accordance with MCL 211.29
- Consist of three (3) members and one (1) alternate
- Attend training, as required by the State Tax Commission
- Be appointed by the Township Board for a term of 2-years at the end of every odd numbered year
- Receive a stipend set by the Township Board for each session attended
- Meet on the Tuesday following the 1st Monday in March (Organizational meeting) for the purpose of receiving and reviewing the assessment roll as prepared by the assessor
- Choose a chairperson - this person will serve as the chair for the entire year, and is in charge of the meetings
- Consider Poverty/Hardship and Veteran's exemption at the March appeal meetings as applications are filed with the assessors office, or at the July or December meetings of the Board of Review
- Meet for 6 hours on the Monday following the Tuesday Organization meeting in March to hear appeals and for 6 hours during the same week, with at least 3 of those hours being after 6:00 pm
- Have assessing staff make 15 minute appointments for appeals, but will also hear anyone who "walks in" as time permits
- Consider the evidence, as presented by the appellant, in making decisions on appeals and keep the evidence as part of the Board of Review record and minutes

- NOT make decisions on appeals with the taxpayer present but will make decisions as time permits in the schedule
- Accept written appeals from both Residents and non-Residents
- Require written authorization for appeals from anyone other than the property owner
- Meet on the Tuesday following the 3rd Monday in July, if deemed necessary by the assessor to correct clerical errors and mutual mistakes of fact, to consider Poverty/Hardship and Veteran's exemptions and to grant Principal Residence Exemptions not present on the assessment roll
- Meet on the Tuesday following the 2nd Monday in December, if deemed necessary by the assessor to correct clerical errors and mutual mistakes of fact, to consider Poverty/Hardship and Veteran's exemptions and to grant Principal Residence Exemptions not present on the assessment roll
- Post all Regular Meetings and all Special Meetings as required by the Open Meetings Act and Michigan Law