

# Raber Township 2020 July Board of Review & Protest Hearings

Will be held on **Tuesday, July 21st, 2020 at 6:00PM-9:00PM** Raber Township Hall, 16315 E M48 Goetzville MI 49736

The meeting will be held to **correct homestead exemptions and qualified errors** on the 2020 assessment roll. As provided under MCL (211.53b) as amended by (PA) 24 of 2010. Except as otherwise provided in subsection (6) and section 27a(4), a correction of a qualified error may be made for the current year on the immediately preceding year only.

The July BOR may be convened to correct a qualified error (Tuesday after the third Monday in July). MCL 211.53b. The governing body of the city or township may authorize, by adoption of an ordinance or resolution, 1 or more of the following alternative meeting dates for the purposes of this section. An alternative meeting date during the week of the third Monday in July. MCL 211.53b(9)(b)

An owner who owned and occupied a principal residence on May 1 for taxes levied before January 1, 2013, for which the exemption was not on the tax roll may file an appeal with the July Board of Review in the year for which the exemption was claimed or the immediately succeeding 3 years. For taxes levied after December 31, 2012, an owner who owned and occupied a principal residence on June 1 or November 1 for which **the exemption was not on the tax roll** may file an appeal with the July Board of Review in the year for which the exemption was claimed or the immediately succeeding 3 years. MCL 211.7cc (19) An owner of property may appeal the **rescission of a homestead exemption** to the July Board of Review in either the year for which the exemption is rescinded or in the immediately succeeding year. (211.7cc(10))

*It is still a requirement that the homestead exemption **cannot** be granted by the Board of Review if the exemption has already been denied by the Assessor, Department of Treasury, or the Tax Tribunal*

PA 74 of 1995 authorizes the July Board of Review to hear appeals for **poverty exemptions**, but not poverty exemptions denied by the March Board of Review. Applies for the current year only (211.7u)

PA 23 of 2005 grants the July Board of Review the authority to correct taxable value of property which was previously uncapped if the assessor later determines that there had not been a transfer of ownership. This authority applies to the current year and the 3 immediately preceding years.

**Executive Order 2020-87(3)(b) provides that “boards of review” acting in July must also meet to hear NEW protests under Section 30 of the GPTA, MCL 211.30, and any other matters that are properly before a March Board of Review under MCL 211.30.” In addition, Boards of Review meeting in July “must allow a resident taxpayer to file his or**

***her protest before the board of review by letter without personal appearance by the taxpayer or his or her agent,” the same option already available for non- resident taxpayers by statute. Petition forms :***

[https://www.michigan.gov/documents/l4035f\\_2658\\_7.pdf](https://www.michigan.gov/documents/l4035f_2658_7.pdf) or by E-mail to [RaberTwpAssessor@gmail.com](mailto:RaberTwpAssessor@gmail.com)

Tina M Fuller Assessor,  
Raber Township

***Raber Township will provide necessary reasonable auxiliary aids and services to individuals with disabilities at the meeting upon four (4) business days notice to the Raber Township Clerk***