

What is the July and December Boards of Review?

The authority for July and December Board of Review action is stated in MCL 211.53b. The July and December Board of Review can take action regarding qualified errors verified by the

assessor (MCL 211.53b(1), (8)). The July and December Board of Review can also take action under MCL 211.53b regarding a poverty exemption for the current year under MCL 211.7u; a qualified agricultural property exemption under MCL 211.ee for the current year, which has been denied by the assessor; a qualified agricultural property exemption under MCL 211.ee that was not on the assessment roll for the current year and one prior year; or a qualified forest property exemption under MCL 211.7jj[1] that was not on the assessment roll for the current year and one prior year.

In addition, other statutes, such as MCL 211.7ss related to the eligible development property exemption, provide authority for the July and December Board of Review to take action.

What are the authorities of the July and December Boards of Review?

- The July and December Boards of Review may grant a Poverty Exemption for the current year, 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 an Eligible Development Property Exemption for the current year only. An owner may file an appeal with the July Board of Review for summer taxes or, if there is not a summer levy of school operating taxes, with the December 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 only if the exemption was not on the tax roll for the previous 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 current year and the immediately preceding year.

- 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.

- The July and December Boards of Review may correct Qualified Errors for the current year plus the immediately preceding year that have been previously verified by the Assessor. Qualified errors are defined in MCL 211.53b(6) as:

- a)** A clerical error relative to the correct assessment figures, the rate of taxation, or the mathematical computation relating to the assessing of taxes.

- b)** A mutual mistake of fact.

- c)** An adjustment under section 27a(4) (taxable value) or an exemption under section 7hh(3)(b) (qualified start-up business exemption). Note: a correction under 27a(4) can be made for the current year and up to three preceding years.

- d)** An error of measurement or calculation of the physical dimensions or components of the real property being assessed.

- e)** An error of omission or inclusion of a part of the real property being assessed.

- f)** An error regarding the correct taxable status of the real property being assessed.

- g)** An error made by the taxpayer in preparing the statement of assessable personal property under section 19.

h) An error made in the denial of a claim of exemption for personal property under section 9o.

i) Any of the following errors regarding the disabled veteran's exemption in MCL 211.7b:

1) An error made by the local tax collecting unit in the processing of a timely filed exemption affidavit.

2) 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.

18

3) For tax year 2023 only, a denial by the Board of Review of an exemption claimed by the unremarried surviving spouse.

j) An exemption under section 7u(10), for the immediately preceding tax year only, if the exemption was not on the assessment roll and was not denied for that tax year. A claim for exemption must be filed with the board of review on a form prescribed by the state tax commission and provided by the local assessing unit, accompanied by supporting documentation establishing eligibility for the exemption for that immediately preceding tax year under the criteria in section 7u(2) and any other supporting documentation as may be required by the state tax commission