

# What is the March Board of Review?

March Boards of Review the March Board of Review can make decisions for the current year assessment roll. The March Board of Review does not have the authority to go back in time and review or change prior year matters. The March Board of Review can review the following items:

1. Current Year Assessed or Tentative Taxable Value. If the Board of Review changes an Assessed Value, it must also consider whether this change has caused the 14 Tentative Taxable Value to change. This could happen because tentative Taxable Value is the lower of the Assessed Value and the Capped Value.
2. Appeal of a denial by the assessor of a timely filed Small Business Taxpayer Exemption (MCL 211.9o, Form 5076).
3. Appeal of a denial by the assessor of a timely filed Eligible Manufacturing Personal Property Exemption (MCL 211.9m, MCL 211.9n, Form 5278).
4. Appeal of a denial by the assessor of a timely filed Qualified Heavy Equipment Rental Personal Property Exemption (MCL 211.9p, Form 5819).
5. A late filed Small Business Taxpayer Exemption (Form 5076), Eligible Manufacturing Personal Property Exemption (Form 5278), or Heavy Equipment Rental Personal Property Exemption (Form 5819). Taxpayers who miss the filing deadline for these exemptions can file directly with the March Board of Review. Taxpayers may file their forms with the March Board of Review if they missed the February 20 deadline.
6. Property Classification.
7. Appeal of a denial by the assessor of a continuation of a qualified agricultural exemption that was on the roll in the previous year.
8. Appeal of a denial by the assessor of a continuation of the eligible development property exemption that was on the roll in the previous year.

9. Taxable value corrections due to the incorrect calculation of taxable value.  
This may be due to an uncapping issue.

10. Poverty Exemptions for the current year.

11. The land assessment for a property with an Industrial Facilities Tax Roll  
Certificate.