

Responsibilities and Authorities of the Board of Review

What are the authorities of the March Board of Review?

The March Board of Review has authority to change the current year's assessments. The March Board of Review may consider the following matters relating to the current assessment year:

- Valuation determinations made by the assessor, as set forth in the current year's assessment roll.
- The exempt or taxable status of eligible personal property. If Form 5076 is not timely filed with the assessor, the taxpayer can submit Form 5076 directly to the March Board of Review prior to the Board's final adjournment.
- The exempt or taxable status of eligible manufacturing personal property (EMPP). If a taxpayer timely filed a Form 5278, appeals the assessor's denial of the current year's Eligible Manufacturing Personal Property Exemption (provided for in MCL 211.9m and MCL 211.9n), and presents a fully completed Form 5278 to the March Board of the Review, then the Board may grant the EMPP exemption for the current year only. If Form 5278 is not timely filed with the assessor, the taxpayer can submit Form 5278 directly to the March Board of Review prior to the Board's final adjournment. The March Board of Review also has the authority to review and accept an amended filing by the taxpayer as long as the taxpayer properly claimed the exemption by timely and completely filing Form 5278.
- Real and Personal Property Classification determinations made by the assessor.
- Requests for correction of the current year's taxable value of a property where the previous year's taxable value did not conform with the requirements of the General Property Tax Act, due to the failure to recognize the occurrence of a taxable value uncapping event or the failure to apply a capped value addition or capped value loss in calculating any prior year's taxable value. Such corrections are applied only to the current year's taxable value but require the recalculation of prior year's taxable values, in order to properly determine the taxable value for the current year. It should be noted that an error or dispute relating to the determination of the true cash value of a property in a prior year cannot form the basis for entering a correction of the current year's taxable value. Instead, the error in the taxable value must arise from the failure to recognize a taxable value uncapping event or the failure to recognize a capped value addition or loss in a prior year.
- Taxable value uncapping determinations made by the assessor for the current year's assessment roll. Taxable value uncapping determinations made by the assessor in prior assessment years must be appealed in the year of the uncapping event. If the assessor determines that he or she mistakenly uncapped taxable value in a prior year, the July or December Board of Review, but not the March Board of Review, has the jurisdiction to correct the taxable value for the current year and/or for any or all of the three immediately preceding years. (See the summary of the July and December jurisdiction.)

Except for the one instance described above, involving the Small Business Taxpayer Exemption, the March Board of Review DOES NOT have the authority to make any change to any assessments for any prior year. The March Board also cannot:

1. Make decisions on principal residence exemptions or applications for **new** qualified agricultural exemptions.
2. Review the denial of a Principal Residence Exemption by an auditing county or by the Michigan Department of Treasury.
3. Review the denial of a Qualified Forest Exemption by the Michigan Department of Agriculture and Rural Development.
4. Consider an appeal relating to the Eligible Personal Property Exemption (the Small Business Taxpayer Exemption provided for in MCL 211.9o) or the Eligible Manufacturing Personal Property Exemption (provided for in MCL 211.9m and MCL 211.9n) unless a timely and fully completed form 5076 or form 5278, respectively, was filed.

Do the July and December Boards have different authorities than the March Board of Review?

Yes, the July and December Boards of Review meet to correct qualified errors and to consider appeals related to Principal Residence Exemptions, Qualified Agricultural Exemptions, Taxable Value uncapping, the Qualified Start-up Business Exemption, the Disabled Veteran's Exemption and Poverty Exemptions.