

The purpose of the board of review is to hear appeals to the valuation that has been placed on your property.

- Once the assessor turns the assessment roll over to the board of review the assessor cannot make any changes to the value. The board has the authority to make changes until it adjourns.
- If you wish to appeal the assessed value of your property you must be prepared to present evidence supporting the **MARKET VALUE** that you think is correct. The board makes its decision on what is presented to them! It is the property owner's responsibility to present information that will convince the board the value should be changed.
- Evidence may include an appraisal or current listings of properties that are similar in size and condition to yours. You may present anything you think is important.

THE MARCH BOARD OF REVIEW HAS AUTHORITY OVER THE FOLLOWING

1. Values made by the assessor for the current year.
2. The taxable status of personal property
3. Classification
4. Limited authority over taxable value if specific circumstances exist
5. Current year qualified agricultural exemptions for the current year only if the assessor has removed that exemption.

The board is not there to do their own investigation. They are residents of the city that have volunteered to sit on this board. They do not work for the assessor. They did NOT take part in establishing values or policy.

Many people appear and say, "my taxes are too high". The board of review cannot adjust the amount of your taxes. The board may only hear appeals on the value of your property. If an adjustment is made by the board, it may affect your tax bill but not always.

The assessor does not take part in the board of review decisions.

Appointments are required in order that you receive the correct paperwork prior to your appointed time. No one is turned away from an appearing if they show up during the posted hours.

Once the board adjourns, a decision will be mailed to petitioner and if the result is not agreeable you may continue your appeal to the next level at the Michigan Tax Tribunal or the State Tax Commission.

Please be kind and courteous to the Board and remember they do not work for the assessor, nor, did they have any part in determining the values.

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