

Job Title: Board of Review Member

Position Type: Appointed

Reports To: Township Board

Overview:

Reviews property tax assessments and hears appeals from property owners.

Key Responsibilities:

- Reviews and adjusts property assessments
- Hears protests and makes decisions based on evidence presented
- Meets during March, July, and December Board of Review periods
- Maintains accurate records of all proceedings
- Attend BOR annual organizational meeting held prior to March Board of Review beginning, receive the assessment roll, elect a chairperson, review statutory or policy changes for the current year and receive briefing from the Township Assessor
- Attend March BOR meetings beginning on the second Monday in March; meeting must start no later than 9:00 a.m. on that Monday and for a minimum of six hours that day. Must meet a total of at least 12 hours during this first week and at least 3 of those hours must be after 6:00 p.m. Residential and commercial appeals are conducted during this week, by appointment or walk-in. BOR members listen to the appeals, ask clarifying questions, review the assessments and comparative market sales over the last few years. BOR members review after the resident/owner has left and come to an agreement as to whether or not a change is warranted.
- March reviews must be completed by the first Monday in April and assessment rolls signed off on, for the Township Assessor to turn over to the County Equalization Board on the Wednesday following the first Monday in April or 10 days following the close of the March Board, whichever is first.
- Attend the July BOR meeting on the Tuesday following the third Monday in July to review any additional business that has been brought before the Township Assessor
- Attend the December BOR meeting on the Tuesday following the second Monday in December to review any additional business that has been brought before the Township Assessor

- Attend mandatory BOR training provided by the State at minimum once every two years, both virtual and in person are available

Required by Law:

- Governed by the General Property Tax Act (MCL 211.28–211.33)

Appointive Authority (if applicable):

- Appointed by Township Board

Other Requirements or Notes:

- Must complete required training within first term
- Must be a township elector