

2021 Cohoctah Township Resolution to Allow Local Residents to Protest to Board of Review in Writing

WHEREAS, the General Property Tax Act, MCL 211.30(4) states that, when appealing to the Board of Review, "a nonresident taxpayer may file his or her appearance, protest, and papers in support of the protest by letter, and his or her personal appearance is not required"; and

WHEREAS, MCL 211.30(8) states that "The governing body of the township or city may authorize, by adoption of an ordinance or resolution, a resident taxpayer to file his or her protest before the board of review by letter without a personal appearance by the taxpayer or his or her agent. If that ordinance or resolution is adopted, the township or city shall include a statement notifying taxpayers of this option in each assessment notice under section 24c and on each notice or publication of the meeting of the board of review"; and

WHEREAS, under the Open Meetings Act, MCL 15.263a, a meeting of a public body may be held electronically through March 30, 2021, and "a public body may use technology to facilitate typed public comments during the meeting submitted by members of the public participating in the meeting that may be read to or shared with members of the public body and other participants to satisfy the requirement under this subsection that members of the public be heard by others during the electronic meeting and the requirement under section 3(5) that members of the public be permitted to address the electronic meeting";

THEREFORE BE IT RESOLVED that, in order to ease the burden on taxpayers, the assessor and the Board of Review, and to ensure that all taxpayers have an equal opportunity to be heard by the Board of Review, the Cohoctah Township Board hereby resolves, according to provisions of MCL 211.30(8) of the General Property Tax Act, that the Board of Review shall receive letters of protest regarding assessments from resident taxpayers from the first Tuesday in March until it adjourns from the public hearings for which it meets to hear such protests.

Letters from both residents and nonresidents may include those submitted by handwriting, typewriting, fax, email, text, and in a chat or Q&A option provided by the Board of Review in an electronic meeting service.

All notices of assessment change and all advertisements of board of review meetings must include a statement that the resident taxpayers may protest by letter to the board.

The foregoing resolution offered by Board Member _____.

Second offered by Board Member _____.

Upon roll call vote the following voted:

"Yes": _____
(list names of members voting "yes")

"No": _____
(list names of members voting "no")

The Supervisor declared the resolution adopted.

Barb Fear, Clerk

Date: _____