

Resolution No. 03-2026

A Resolution to Establish a Single, Combined March Board of Review Pursuant to MCL 211.28(6)

WHEREAS, the General Property Tax Act (“GPTA”), MCL 211.1 et seq., authorizes the governing bodies of two or more contiguous cities or townships to “by agreement, appoint a single board of review to serve as the board of review for each of those cities or townships for purposes of this act” (MCL 211.28(6));

WHEREAS, Saugatuck Township, and the City of the Village of Douglas are contiguous local units, each contracting with Assessing Solutions, Inc. (ASI) for assessing services, and each desires to establish a single, combined March Board of Review (“Combined BOR”);

WHEREAS, the GPTA prescribes the March Board of Review meeting requirements, including hours and evening availability, and authorizes alternative initial meeting dates (MCL 211.30);

WHEREAS, all meetings of the Combined BOR shall comply with the Michigan Open Meetings Act (OMA), MCL 15.261–15.275;

NOW, THEREFORE, BE IT RESOLVED by the [City Council/Township Board] of Saugatuck Township / City of the Village of Douglas] as follows:

1. Establishment of Combined BOR

The City of the Village of Douglas hereby enters into agreement with Saugatuck Township to appoint a single, 3-member Board of Review, which shall serve as the March Board of Review for each participating unit pursuant to MCL 211.28(6).

2. Membership

- Each participating unit shall appoint two electors to serve on the Combined BOR.
- Members shall serve two-year terms, beginning January 1 of each odd-numbered year.
- At least two members must be property taxpayers of any participating unit.
- Ineligibility: Members of a participating governing body, or the spouse/parent/sibling/child of any assessor, are ineligible.
- A quorum of two (2) shall be required to transact business.
- The alternate member, may be seated in case of absence or conflict.

3. Meetings

- The Combined BOR shall meet at the Saugatuck Township Hall, [insert address], beginning the week of the second Monday in March.

- The first meeting shall be held on [Tuesday or Wednesday after the second Monday in March, if desired, commencing no earlier than 9:00 a.m. and no later than 3:00 p.m., for at least six (6) hours.
- The BOR shall meet for not less than twelve (12) total hours that week, including at least three (3) hours after 6:00 p.m.

4. Public Notice

Notice of the March BOR meetings shall be published at least one week prior in a newspaper of general circulation and posted as required by law. All sessions shall comply with the OMA.

5. Protest by Letter

Taxpayers may file protests in person, by agent, or in writing without personal appearance, if received by the close of the BOR's final meeting. This option shall be stated on assessment notices and meeting notices.

6. Records and Certification

- A majority of the members shall endorse the roll and sign the statutory statement when review is complete.
- The assessing officer shall deliver the completed roll to the Allegan County Equalization Director as required by law.

7. Administration and Cost Sharing

Saugatuck Township shall serve as administrative lead, providing meeting space, notice publication, recordkeeping, and FOIA coordination. Costs for publication, clerical assistance, and member per diems shall be shared equally among the two units.

8. Appeals

Taxpayers retain all rights to appeal to the Michigan Tax Tribunal, subject to statutory protest requirements.

9. Effective Date

This Resolution shall take effect upon adoption by both governing bodies and shall continue until rescinded by any unit upon 180 days written notice.

YEAS:

NAYS:

ABSENT:

CERTIFICATION:

I, the undersigned Clerk, certify that the foregoing Resolution was adopted at a duly called

[regular/special] meeting of the [City Council/Township Board] of [Unit] on [date], at which a quorum was present.

Signed: _____, Clerk
