



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

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 Henrietta 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 _____

S. Keene
M. McDonald

Upon roll call vote the following voted:

Yes: 3 yeas
No: 0 NAYS

The Supervisor declared the resolution adopted.

Sally Keene
Sally Keene, Clerk

02/14/24
Date

Henrietta Township
Resolution # 001 - 2024

WHEREAS, Section 30 of the General Property Tax Act, MCL 211.30, requires the Board of Review to meet on the second Monday in March; and

WHEREAS Section 53b of the General Property Tax Act, MCL 211.53b, requires a Board of Review that meets in July to meet on Tuesday following the third Monday in July, and a Board of Review that meets in December to meet on the Tuesday following the second Monday in December; and

WHEREAS, assessors who work for multiple townships are not always able to attend the Board of Review meeting for each township when they meet on the same day; and

WHEREAS, Public Act 194 of 2003, effective November 10, 2003, allows an alternative meeting date of either Tuesday or Wednesday following the second Monday in March as an alternative meeting date for the March Board of Review; and

WHEREAS Public Act 122 of 2008, effective May 9, 2008, allows an alternate July Board of Review meeting date during the week of the third Monday in July; and an alternate December Board of Review meeting date during the week of the second Monday of December; and

WHEREAS, it will benefit the residents of Henrietta Township to have the assessor available to assist the Board of Review and taxpayers in processing tax appeals and poverty exemptions;

NOW, THEREFORE, BE IT RESOLVED that the Henrietta Township Board authorizes by passage of this resolution alternative dates for the Board of Review in compliance with The General Property Tax Act, Act 206 of 1893, as amended.

The foregoing resolution offered by Board Member S. Keene

Second offered by Board Member M. McDonald

Upon roll call vote the following voted "Yes": 3 (yes)
(list names of members voting "yes")

"No": 0 (Nays)
(list names of members voting "no")

The Supervisor declared the resolution adopted.

Sally J. Keene
(Name), Clerk

Date: 02/14/24