

WALTON TOWNSHIP 2022 JULY BOARD OF REVIEW
6933 Stine Rd, Olivet, MI 49076

TUESDAY, JULY 19, 2022
7:00 PM

The July Board of Review may be convened (Tuesday after the third Monday in July). MCL 211.53b. The governing body of the city or township may authorize, by adoption of an ordinance or resolution, one or more of the following alternative meeting dates for the purposes of this section. An alternative meeting date during the week of the third Monday in July. MCL 211.53b(9)(b).

MCL 211.53b provides that the July or December Boards of Review can correct "qualified errors" for the current year and one prior year unless additional years are specifically addressed by the statute. A correction under subsection (6) regarding Principal Residence Exemptions may be made for the year in which the appeal was filed and the three immediately preceding years. Regarding MCL 211.27a(4); if the taxable value of property is adjusted and the assessor determines that there had not been a transfer of ownership, the taxable value of the property shall be adjusted for the current year and for the three immediately preceding calendar years. An adjustment under this subsection shall be considered the correction of a clerical error.

Public Act 206 of 2020: On October 14, 2020, PA 206 of 2020 was signed into law. This Act amends MCL 211.53b regarding July and December Board of Review authority by adding as a qualified error an issue beyond the control of a disabled veteran or the unmarried surviving spouse that caused a denial of the disabled veterans exemption: 1. An error made by the local tax collecting unit in processing of a timely filed exemption affidavit; or 2. A delay in the determination by the United States Department of Veterans Affairs that a veteran is permanently and totally disabled as a result of military service and entitled to veterans' benefits at the 100% rate.

Boards of Review are strongly cautioned that the determination that a veteran is 100% disabled or individually unemployable is made by the U.S. Department of Veterans Affairs. Boards of Review do not have authority to make an independent determination that a veteran is 100% disabled or individually unemployable. Boards of Review do not have the authority to determine a veteran is not 100% disabled or individually unemployable once the U.S. Department of Veterans Affairs has issued their determination.

Important Reminder: The July and December Boards of Review have no authority over the Eligible Manufacturing Personal Property Exemptions contained in MCL 211.9m and MCL 211.9n. If an assessor misplaces or missed a timely filed Form 5278, that is not considered a clerical error or mutual mistake and cannot be considered by the July or December Board of Review.