

WALTON TOWNSHIP DECEMBER BOARD OF REVIEW

Tuesday, December 10, 2024 AT 6:00PM

Walton Township Hall

The Board of Review for Walton Township will meet on Tuesday, December 10, 2024 at 6:00PM at the Walton Township Hall which is located at 6933 S Stine Rd., Olivet, MI 49076

The December Board meets the Tuesday following the second Monday in December, unless an alternate start date is adopted by the local unit.

MCL 211.53 provides that the December Boards of Review can correct “qualified errors” for the current year and one prior year unless additional years are specifically addressed by statute. Qualified Errors are defined in MCL 211.53b.

Clerical Error was defined by the Court of Appeals in International Place Apartments v Ypsilanti Township 216 Mich App 104; 548 NW2d 668 (1996), as “an error of a transpositional, typographical, or mathematical nature.” July and December Boards of Review are not allowed to revalue or reappraise property when the reason for the action is that the assessor did not originally consider all relevant information. Lost or misplaced paperwork is not a clerical error.

Mutual Mistake of Fact was defined by the Court of Appeals in Ford Motor Co v City of Woodhaven, 475 Mich 425; 716 NW2d 247 (2006) as “an erroneous belief, which is shared and relied on by both parties, about a material fact that affects the substance of the transaction.” The Michigan Supreme Court in Briggs Tax Service, LLC v Detroit Public Schools, 485 Mich 69; 780 NW2d 753 (2010) indicated that to qualify, the mutual mistake of fact must be one that occurs only between the assessor and the taxpayer.

Should you have any questions please contact Patti Ostrowski, Assessor at posprowski49076@hotmail.com or 269-749-9108.