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Board of Review Details

Membership

- The Board of Review can be comprised of up to three (3) - three (3) member boards. The Board members must be a registered elector of the City and own real property in the City. The Mayor subject to confirmation of the City Council appoints members of the Board. One third of the Board is appointed each year to a three (3) year term, expiring on December 31.
- At the Board's first meeting each year, a chairperson is selected for the current year. The Assessor serves as the Secretary to the Board, but has no vote on any appeal, proposition or question.
- The members of the board of review are paid compensation on a per diem basis as set annually by the City Council.

March Board of Review

- The March Board of Review holds its organizational meeting each year on the Tuesday following the first Monday in March. The organizational meeting is held in the Rochester Hills City Hall. The purpose of the organizational meeting is to receive and review the assessment roll as presented by the assessor; make changes to the roll as deemed appropriate; and review hearing schedules for the upcoming week.
- The March Board of Review meets to hold scheduled appeal hearings beginning on the second Monday in March each year. The appeal hearings are held in the Rochester Hills City Hall. Pursuant to the City Charter, the Board meets for a minimum of three (3) days at a minimum of six (6) hours per day. Two of the three board committee members shall constitute a quorum for the transaction of the business of the committee. Any member of the Board may examine under oath the person making application, or any person touching the matter before the Board.
- The March Board of Review has the authority to review the following types of appeals: current year assessed value; current year tentative taxable value; current year poverty exemptions under MCL 211.7u; current year Assessor denial of the continuation of a Qualified Agricultural Property Exemption; and the current year assessment classification. The Board shall review the roll according to facts existing on tax day, preceding December 31.
- Every person who makes a request, protest or application to the board of review for the correction of the assessed value or the tentative taxable value of the person's property shall be notified in writing of the board of review's action, not later than the first Monday in June.
- An appeal must be made to the local board of review in order to preserve the right to a further appeal to the Michigan Tax Tribunal for Agricultural, residential, timber-cutover real property or agricultural personal property. An assessment dispute as to the valuation or property classification of commercial, industrial and developmental real property and commercial, industrial and utility personal property may be protested to the board of review or appealed directly to the tribunal without protest to the board of review. A further appeal to the Michigan Tax Tribunal, P.O. Box 30232, Lansing, MI 48909, must be made in writing by May 31st of the current year for Commercial, Industrial and Developmental classed property and by July 31st of the current year for Residential, Agricultural and Timber-Cutover classed property. A board of review action involving a classification appeal may be appealed to the State Tax Commission if made by June 30th of the current year.



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July Board of Review

- The July Board of Review meets on the Tuesday following the third Monday in July each year. The meeting is held in the Rochester Hills City Hall. This special meeting of the board is convened by the assessing officer to correct a clerical error or mutual mistake of fact. No valuation appeals are heard at this meeting.
- An owner of a property that is "principal residence exemption" property on June 1 or November 1 may appeal to the July Board of Review for the current year and the immediately preceding 3 years if the exemption was not on the tax roll.
- PA 74 of 1995 authorizes the July Board of Review to hear appeals for poverty exemptions, but not for poverty exemptions denied by the March Board of Review. This applies to current year only.
- An owner of a property may appeal the rescission of a principal residence exemption to the July Board of Review in either the year for which the exemption is rescinded or in the immediately succeeding year.

December Board of Review

- The December Board of Review meets on the Tuesday following the second Monday in December. The meeting is held in the Rochester Hills City Hall. The assessing officer, to correct a clerical error or mutual mistake of fact, convenes this special meeting of the board. No valuation appeals are heard at this meeting.
- An owner of a property that is "principal residence exemption" property on June 1 or November 1 may appeal to the December Board of Review for the current year and the immediately preceding 3 years if the exemption was not on the tax roll.
- PA 74 of 1995 authorizes the December Board of Review to hear appeals for poverty exemptions, but not for poverty exemptions denied by the March Board of Review. This applies to current year only. An
- owner of a property may appeal the rescission of a principal residence exemption to the December Board of Review in either the year for which the exemption is rescinded or in the immediately succeeding year.

General Requirements

- All meetings are open to the public, pursuant to Act No. 266 of the Public Acts of 1976.
- A resident taxpayer must appear in person or be represented by an authorized representative. Attorneys, accountants, agents or representatives may appear on behalf of a property owner, however, a written authorization from the owner is required. A non-resident taxpayer may file a protest in writing and shall not be required to make a personal appearance. All written protests must be received by the board of review prior to the close of the board.