



What is the March Board of Review?

The Board of Review examines the assessment roll received from the Assessor to check to see it is complete, accurate, uniform and valid.

The March Board of Review conducts public appeal hearings in March to receive and consider appeals from property owners.

Each year, prior to the March meetings of the local Board of Review, Assessment Change Notices are mailed. These informational notices include State Equalized Value, Taxable Value, the percent of exemption as a Principal Residence or Qualified Agricultural Property, and whether or not an Ownership Transfer has occurred, along with the dates, times and meeting places for the Board of Review Appeal Hearings.

If a property owner believes the Assessed Value is more than half the value of your property, they may appeal the Assessed Value at the March Board of Review.

The March Board of Review has no control over millage rates or property taxes.

Other reasons to appeal to the Board of Review would include:

- **CLASSIFICATION:** Indicates the use of your property. There are six classifications, Agricultural, Commercial, Developmental, Industrial, Residential and Timber Cutover.
- **STATUS:** Certain properties are tax-exempt.
- **DISABLED VETERANS EXEMPTION:** Veterans who qualify for this exemption must submit the required paperwork **ANNUALLY** to the Assessor for approval by the Board of Review.
- **HARDSHIP:** Poverty stricken property owners can request tax relief from the Board of Review through a hardship. There is an Application for MCL Poverty Exemption that will need to be completed and filed with the Board of Review along with household financial documentation.

The Board of Review cannot hear PRE questions, or take PRE appeals – see the Assessor. If you have received a denial, follow the instructions on the denial.