

**Michigan Townships Association  
Board of Review  
Reporting Formats**

A board of review's "March (or July or December) session" includes all of the meetings/hours conducted by the board of review during the month. But both the Open Meetings Act and Department of Treasury require that the actions taken by the board of review at each meeting be recorded in minutes.

The following pages are elements and reports that must be included in the minutes for each meeting of the March board of review, plus the session as a whole. Do the same for a July or December session:

1. **Elements for Minutes of the Board of Review Session** (*including all meetings*)
2. **Suggested Format of "Board of Review Log"** (*required by State Tax Commission Bulletin 17 of 2007*)
3. **Suggested Format for "Board of Review Action Report"** (*required by State Tax Commission Bulletin 17 of 2007*)

For more information on the board of review, visit the Michigan Townships Association's Web site at: [www.michigantownships.org/boardofreview.asp](http://www.michigantownships.org/boardofreview.asp) or call (517) 321-6467 and ask for Member Information Services.

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(January 2008)

# Elements of Board of Review Minutes

(This sheet lists the elements to be included, but is not intended to be used as an actual form.)

## MINUTES

### \_\_\_\_\_ Township Board of Review

### **20\_\_ March Session**

#### **Meeting 1**

**(Panel 1):** (If it is a 6- or 9-member board of review, it meets in three-member panels. Each panel must include its minutes in the session minutes)

- Date and Location
- Called to Order (*exact time*)

#### **I. Roll Call**

- Board of Review Members Present
- Board of Review Members Absent
- Board of Review Alternate Member(s) Present and Serving (*in place of a regular member*)
- Board of Review Alternate Member(s) Present (*not serving for that meeting, but present to observe or be available as needed, according the township's practice or policy*):
- Board of Review Alternate Member(s) Absent
- Supervisor (*secretary of board of review; not a member of the board of review*)
- Assessor (*assessor not required to be present, but note if present*)

#### **II. Public Comment Period** (*general public comment period required by Open Meetings Act, not taxpayer appeals*):

- Opened at (*exact time*)
- Closed at (*exact time*)

#### **III. Petition/Appeal Log**

- Written appeals from nonresident taxpayers must be allowed by law. A township board may adopt a policy allowing written appeals from resident taxpayers.)
- Minutes should be a "history" of what happened that day, without spending a lot of time on "he said, she said." In addition, the Treasury Form L-4035 (618) Petition to Board of Review, that is completed for each petitioner, must include a detailed reason why the board of review made that determination.
- Attach copies of L-4035 and L-4035a (or other applicable Treasury form, such as for each petition, numbered by petition number
- In addition, State Tax Commission Bulletin 17 of 2007 requires that a log be included in the minutes. (*See suggested example of log format on next page.*)

#### **IV. Adjournment**

- Adjournment (*exact time*)
- Actual hours for this meeting \_\_\_\_\_

Recorded by \_\_\_\_\_

**Meeting 2** (*Include all elements above, I-IV*)

**Meeting 3** (*Include all elements above, I-IV*)

(Include all meetings conducted by the board of review or board of review panels in March session)

### **Close of 2008 March Board of Review Session**

**Closed on Date:** \_\_\_\_\_ **Time:** \_\_\_\_\_ (*exact time of the adjournment of the final meeting of the March board of review—do same for July or December board of review*)

## Suggested Format of "Board of Review Log"

*(required by State Tax Commission Bulletin 17 of 2007)*

State Tax Commission Bulletin 17 of 2007 states that board of review minutes must include a log: "A log should be kept that identifies the hearing date, the petition number, the petitioner's name, the parcel number, the type of appearance, type of appeal and action of the board of review."

### MTA Suggested Format of Board of Review Log:

Hearing Date	Petition No.	Petitioner	Parcel No.	Appearance Written (W) Personal (P)	Appeal Type	Action Date	Board of Review Action	Applicable Form Attached
3-10-08	001-08	Smith	34-160-009-25	W	2008 Assessment Classification (March 2008 only)	3-10-08	No change	L-2167
3-10-08	002-08	Jones	34-160-104-32	P	2008 Assessed Value and/or Tentative Taxable Value (March 2008 only)	3-10-08	Reduction of Taxable Value	L-4035
					2008 Poverty Exemption (March, July or Dec. 2008)			
					Denial by Assessor of Continuation of 2007 Qualified Ag. Exemption to 2008 (March 2008 only)			
					Denial by Assessor of Qualified Ag. Exemption for 2008 (July or Dec. 2008 only)			
					Qualified Ag. Exemption that was NOT on the 2007 and/or 2008 Tax Roll (July or Dec. 2008 only)			
					Homeowner's Principal Residence Exemption that was NOT on the current or three prior year tax rolls (July or Dec. 2008 for 2005, 2006, 2007 and/or 2008)			

Local unit retains original. File log and minutes with local unit clerk (MCL 211.33)

Copy sent to County Equalization Department by May 1

Copy sent to State Tax Commission by May 1

## Suggested Format for “Board of Review Action Report”

### Required by State Tax Commission Bulletin 17 of 2007

*(Include the following totals for the whole March session—do same for July or December board of review)*

State Tax Commission Bulletin 17 of 2007 states that the STC is requiring that all Boards of Review maintain appropriate documentation of their decisions including minutes, a copy of the form 4035 and the 4035a whenever the Board of Review makes a change that causes the Taxable Value to change, and a Board of Review Action Report.

The Board of Review Action Report is a report summarizing the actions of the Board of Review. It must include a total assessed and taxable value changed, assessed and taxable value change by classification, total poverty exemption appeals made and number approved, and total number of classification appeals made and number of classification changes made.

### Suggested Format of Board of Review Action Report:

<b>20__ Board of Review Action Report</b>					
Code	Classification	No. of Appeals	No. Granted	Total Assessed Value Change	Total Taxable Value Change
<b>Real Property</b>					
100	Agricultural			\$	\$
200	Commercial			\$	\$
300	Industrial			\$	\$
400	Residential			\$	\$
500	Timber - Cutover			\$	\$
600	Developmental			\$	\$
<b>Personal Property</b>					
150	Agricultural			\$	\$
250	Commercial			\$	\$
350	Industrial			\$	\$
450	Residential			\$	\$
550	Utility			\$	\$
<b>Total</b>				\$	\$

  

<b>No. of Poverty Exemptions Applied For</b>	<b>No. of Poverty Exemptions Granted</b>

Local unit retains original. File report and minutes with local unit clerk (MCL 211.33)  
 Copy sent to County Equalization Department by May 1  
 Copy sent to State Tax Commission by May 1