

NOTICE: July Board of Review

The July Board of Review meets on the Tuesday following the third Monday in July. For 2019, the board will meet July 16 from 10:00 am until Board business is concluded. The board meets at the Chippewa Township Offices in the Library @ 19171 4th Street, Chippewa Lake.

Authority of the July and December Boards of Review

The July and December Boards of Review have different authorities than the March Board of Review. The July and December Boards of Review meet to correct Qualified Errors, and to consider appeals related to the Principal Residence Exemption, Qualified Agricultural Exemption, Taxable Value Uncapping, the Qualified Start-up Business Exemption, the Disabled Veteran's Exemption and the Poverty Exemption.

The July and December Boards of Review cannot consider changes in valuation (true cash value) which are not caused by the correction of a "qualified error," as defined in subsection 10 of MCL 211.53b. The July and December Boards of Review do not have jurisdiction to revisit the Assessor's determinations which were made through the exercise of professional judgment, such as depreciation and land value determinations, Economic Condition Factors, etc., even if the Assessor or a Successor Assessor later believes that the original determination was mistaken. (Valuation appeals must be protested to the March Board and/or appealed to the Michigan Tax Tribunal.)

Additional information pertaining to Michigan property taxes is available at <https://www.michigan.gov/taxes>, click on "property taxes".