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DEPARTMENT OF TREASURY
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Bulletin No. 13 of 2022
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July and December Boards of Review

TO: Assessing Officers and Equalization Directors
FROM: Michigan State Tax Commission
SUBJECT: July and December Boards of Review

Bulletin 21 of 2020 is rescinded.

This Bulletin is intended to provide an overview of key information related to July and December Boards of Review. Additional information regarding Board of Review authority can be found in the [State Tax Commission Board of Review Q&A](#).

JULY AND DECEMBER BOARDS OF REVIEW MEETINGS

The July Board of Review meets on the Tuesday following the third Monday in July. An alternative start date may be approved by resolution of the assessment jurisdiction's governing body but the alternate date must be during the same week.

The December Board of Review meets on the Tuesday following the second Monday in December. An alternative start date may be approved by resolution of the assessment jurisdiction's governing body, but the alternative date must be during this the same week.

Hours for meetings held in July and December may be established by the Boards of Review.

There are no specific notice requirements for the July and December Boards, but public bodies must always post meeting notices in accordance with the Open Meetings Act.

The Boards of Review cannot go into a closed session and meet privately to discuss poverty exemption appeals, disabled veteran's exemptions, or any other appeal. Information contained in documents provided to Boards of Review that is exempt should be redacted before being provided to the Board.

JULY AND DECEMBER BOARDS OF REVIEW ACTIONS AND DECISIONS

Form 4031, *July/December Board of Review Affidavit*, is required by law to be used for any actions of the July and December Board of Review.

Form 3128 (L-4035a) must be completed by the Board of Review and made a part of the Board of Review records whenever a change is made to an individual parcel of property which causes a change in Taxable Value.

MCL 211.53b states that for the July and December meetings

The board of review shall file an affidavit within 30 days relative to the qualified error with the proper officials and all affected official records shall be corrected. If the qualified error results in an overpayment or underpayment, the rebate, including any interest paid, shall be made to the taxpayer or the taxpayer shall be notified and payment made within 30 days of the notice. A rebate shall be without interest.

If the other changes authorized by statute are made by the July and December meetings of the Board of Review, the taxpayer shall be notified of the change in writing, in the manner prescribed by the statute that authorizes the change.

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 authority for July and December Board of Review action is stated in MCL 211.53b. The July and December Board of Review can take action regarding qualified errors verified by the assessor (MCL 211.53b(1), (8)). The July and December Board of Review can also take action under MCL 211.53b regarding a poverty exemption for the current year under MCL 211.7u; a qualified agricultural property exemption under MCL 211.ee for the current year, which has been denied by the assessor; a qualified agricultural property exemption under MCL 211.ee that was not on the assessment roll for the current year and one prior year; or a qualified forest property exemption under MCL 211.7jj[1] that was not on the assessment roll for the current year and one prior year.

In addition, other statutes, such as MCL 211.7b related to the disabled veteran's exemption, and MCL 211.7ss related to the eligible development property exemption, provide authority for the July and December Board of Review to take action.

Poverty Exemption

Poverty exemptions may be heard at either the March, July, or December Boards of Review. However, once a poverty exemption is considered by a Board of Review, it may not be reconsidered by a later Board of Review in the same year. For example, if a poverty exemption is denied at the July Board of Review, it may not be reconsidered at the December Board of Review, even if new information is presented. The Board of Review is required to follow the policy and guidelines adopted by the governing body of

the local unit. The Board of Review **cannot** deviate from these adopted policies and guidelines.

See [Bulletin 3 of 2021](#) for more information on the poverty exemption.

Qualified Agricultural Exemption

The July and December Boards of Review may review a denial by the Assessor of a Qualified Agricultural Property Exemption, pursuant to MCL 211.7ee(6), for the current year if the exemption was not in existence for the previous year (the Board of Review may review the denial of a new application for property which is claimed to qualify by May 1 of the current year). The appeal must be filed at the July meeting unless the school does not make a summer levy or the Board of Review does not meet in July. This authority only applies to new exemptions and if the assessor denies the continuation of a previously existing exemption, the July and/or December Board of Review does not have jurisdiction.

Under MCL 211.7ee(6), if property met the requirements to be Qualified Agricultural Property on or before May 1 of the year or years for which the exemption is claimed, and there has not been a previous denial of the exemption for that immediately preceding year, the owner may file an appeal to the July or December Board of Review of the current year requesting that the Qualified Agricultural Exemption be granted for the immediately preceding year and/or for the current year.

See the [State Tax Commission Qualified Agricultural Property Exemption Guidelines](#) for more information.

Qualified Forest Exemption

The July and December Boards of Review may correct the omission of a Qualified Forest Exemption that was approved by the Department of Agriculture and Rural Development but was mistakenly omitted from the roll, for the current year and the immediately preceding year.

Disabled Veteran's Exemption

Disabled Veterans Exemptions may be heard at either the March, July, or December Boards of Review. However, once an exemption is considered by a Board of Review, it may not be reconsidered by a later Board of Review in the same year. For example, if the disabled veteran's exemption is denied at the July Board of Review, it may not be reconsidered at the December Board of Review, even if new information is presented.

Boards of Review are required to approve disabled veteran exemptions according to statutory requirements. Boards of Review cannot make a determination if an individual is disabled or individually unemployable. Those decisions are made by the Federal Department of Veteran's Affairs.

More information on the Disabled Veterans Exemption can be found on the State Tax Commission website under the Disabled Veterans Exemption Section.

Eligible Development Property Exemption

The July and December Boards of Review may review a denial by the Assessor of an Eligible Development Property Exemption for the current year only. An owner may file an appeal with the July Board of Review for summer taxes or, if there is not a summer levy of school operating taxes, with the December Board of Review.

See the [State Tax Commission Bulletin 24 of 2013](#) for more information.

Qualified Errors

The July and December Boards of Review may correct Qualified Errors for the current year plus the immediately preceding year that have been previously verified by the Assessor. Qualified errors are defined in MCL 211.53b(6) as:

- a) A clerical error relative to the correct assessment figures, the rate of taxation, or the mathematical computation relating to the assessing of taxes.
- b) A mutual mistake of fact.
- c) An adjustment under section 27a(4) (taxable value) or an exemption under section 7hh(3)(b) (qualified start-up business exemption). Note: a correction under 27a(4) can be made for the current year and up to three preceding years.
- d) An error of measurement or calculation of the physical dimensions or components of the real property being assessed.
- e) An error of omission or inclusion of a part of the real property being assessed.
- f) An error regarding the correct taxable status of the real property being assessed.
- g) An error made by the taxpayer in preparing the statement of assessable personal property under section 19.
- h) An error made in the denial of a claim of exemption for personal property under section 9o.
- i) An issue beyond the control of a disabled veteran or his or her unremarried surviving spouse that **causes a denial** of an exemption under section 7b. An issue beyond the control of a disabled veteran or his or her unremarried surviving spouse means an error made by the local tax collecting unit in the processing of a timely filed exemption affidavit or a delay in the determination by the United States Department of Veterans Affairs that a veteran is permanently and totally disabled as a result of military service and entitled to veterans' benefits at the 100% rate.

More information on Qualified Errors can be found in Bulletin 14 of 2022 available on the [State Tax Commission website](#).

No Authority

The July and December Boards of Review **do not** have authority over the following:

- The July and December Boards of Review cannot reconsider any matter which was previously decided by a Board of Review.
- A denial by the assessor, an auditing county, or the Department of Treasury of a Principal Residence Exemption.
- A denial by the assessor of the continuation for the current year of a Qualified Agricultural Property Exemption where the exemption was in existence for the previous year.
- The July and December Boards of Review cannot review the classification determinations made by the assessor and/or by the March Board of Review.
- The July and December Boards of Review cannot consider changes in valuation (true cash value) which are not the result of the correction of a qualified error.
- The July and December Boards of Review cannot recap a Taxable Value where a purchaser of Qualified Agricultural Property files a late Affidavit (after the close of the March Board of Review in the year of the transfer).
- The July and December Boards of Review cannot approve an Eligible Manufacturing Personal Property Exemption, a Small Business Taxpayer Exemption, or a Qualified Heavy Equipment Rental Personal Property Exemption.
- The March, July and December Boards of Review may not consider any aspect of a delayed uncapping of Taxable Value.
- The July and December Boards of Review cannot approve a Poverty Exemption for any year prior to the current year.
- The July and December Boards of Review cannot review a denial by the Department of Agriculture and Rural Development of a Qualified Forest Exemption.