



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

DATE: February 9, 2021
TO: Assessors and Interested Persons
FROM: State Tax Commission
SUBJECT: Guidance for 2021 March Board of Review

The State Tax Commission is issuing this memorandum under the authority granted to them in MCL 209.104 to provide guidance related to conducting the 2021 March Board of Review in light of the COVID-19 pandemic.

Assessors are reminded that under MCL 211.30, the Board of Review “shall meet on the second Monday in March” unless the governing body of the city or township has authorized alternative start dates. Public Act 254 of 2020 amended the Open Meetings Act such that, prior to March 31, 2021, a meeting of a public body may be held electronically under any circumstances.

In convening Boards of Review, local units of government must follow all applicable state, county, and local public health orders in effect at the time of the March Board of Review. So long as the Board of Review operates within the confines of the General Property Tax Act, the Open Meetings Act, and any applicable state, county, or local health orders, the March Board of Review can take the necessary actions to complete its obligations.

Further information regarding the Open Meetings Act is available in the Open Meetings Act Handbook prepared by the Michigan Department of Attorney General. The Handbook is available online at www.michigan.gov/ag. Local units of government are encouraged to consult with legal counsel regarding specific questions or provisions of the Open Meetings Act.