

# Dafter Township

## 2021 December Board of Review

Will be held on **Tuesday, December 14th, 2021 at 5:30 PM**

Dafter Township Hall  
3029 W 10 Mile Rd,  
Sault Ste. Marie, MI 49783

The meeting will be held to ***correct homestead exemptions and qualified errors*** on the 2021 assessment roll.

As provided under MCL (211.53b) as amended by (PA) 24 of 2010. Except as otherwise provided in subsection (6) and section 27a(4), a correction of a qualified error may be made for the current year on the immediately preceding year only.

An owner of property that is a “homestead” or is “qualified agricultural” property on May 1st may appeal to the December Board of Review for the current year and the 3 immediately preceding years ***if the exemption was not on the tax roll.*** (211.7cc(14) and 211.7ee(6))

An owner of property may appeal the ***rescission of a homestead exemption*** to the December Board of Review in either the year for which the exemption is rescinded or in the immediately succeeding year. (211.7cc(10))

*It is still a requirement that the homestead exemption **cannot** be granted by the Board of Review if the exemption has already been denied by the Assessor, Department of Treasury, or the Tax Tribunal*

PA 74 of 1995 authorizes the December Board of Review to hear appeals for ***poverty exemptions***, but not poverty exemptions denied by the March Board of Review. Applies for the current year only (211.7u)

PA 23 of 2005 grant the December Board of Review the authority to correct taxable value of property which was previously uncapped if the assessor later determines that there had not been a transfer of ownership. This authority applies to the current year and the 3 immediately preceding years.

As provided under MCL (211.7b) as amended by (PA) 161 of 2013. Eligible disabled veterans will be able to apply for a 2021 exemption at the December 2021 Board of Review. An exemption will cancel the July and December 2021 taxes but will not cancel any taxes levied before 2021.

Tina M Fuller  
Assessor, Dafter Township

***Dafter Township will provide necessary reasonable auxiliary aids and services to individuals with disabilities at the meeting upon four (4) business days' notice to the township.***