

Dafter Township 2021 July Board of Review

Will be held on **Tuesday, July 20th, 2021, at 5:30PM**
Dafter Township Hall, 3029 10 Mile Rd., Sault Ste Marie MI

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.

The July BOR may be convened to correct a qualified error (Tuesday after the third Monday in July). MCL 211.53b. The governing body of the city or township may authorize, by adoption of an ordinance or resolution, 1 or more of the following alternative meeting dates for the purposes of this section. An alternative meeting date during the week of the third Monday in July. MCL 211.53b(9)(b)

An owner who owned and occupied a principal residence on May 1 for taxes levied before January 1, 2013, for which the exemption was not on the tax roll may file an appeal with the July Board of Review in the year for which the exemption was claimed or the immediately succeeding 3 years. For taxes levied after December 31, 2012, an owner who owned and occupied a principal residence on June 1 or November 1 for which *the exemption was not on the tax roll* may file an appeal with the July Board of Review in the year for which the exemption was claimed or the immediately succeeding 3 years. MCL 211.7cc (19)

An owner of property may appeal the *rescission of a homestead exemption* to the July Board of Review in either the year for which the exemption is rescinded or in the immediately succeeding year.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 July 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 grants the July 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.

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 Dafter Township Clerk