

Dafter Township 2024 July Board of Review

Will be held on **Tuesday, July 16th, 2024, at 5:30PM**
Dafter Township Hall, 3029 10 Mile Rd., Sault Ste Marie MI

The meeting will be held to *correct Qualified Errors* and review **Poverty** applications for the 2024 assessment roll.

The July BOR may be convened the 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 is during the week of the third Monday in July. MCL 211.53b(9)(b)

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 or the immediately preceding year only.

MCL 211.53b 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)

MCL 211.ee grants the July Board of Review to hear appeals for a qualified agricultural property exemption for the current year which has been denied by the assessor; a qualified agricultural property exemption that was no on the assessment roll for the current year and one year prior.

MCL 211.7jj(1) grants the July Board of Review to hear appeals for a qualified forest exemption that was not on the rolls for the current year and one year prior.

PA 23 of 2005 grants the July Board of Review the authority to correct the 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.

The July and December Boards may not hear an appeal of a denial of an exemption. A denial of Qualified Veterans and Principal Residence exemption may be appealed to the Michigan Tax Tribunal by filing of a petition. <https://www.michigan.gov/taxtrib/>

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
906-632-1579*