

# Dafter Township 2023 July Board of Review

Will be held on **Tuesday, July 18th, 2023, 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** and **Qualified Veteran** applications for the 2023 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 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.

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.

P.A. 161 of 2013. This Act amended MCL 211.7b regarding an exemption for disabled veterans. The State Tax Commission has determined that the March, July, and December Boards of Review have authority to review and grant the *Disabled Veterans Exemption*.

The July and December Boards may not hear an appeal of a denial of an exemption. A denial of the Poverty, 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*