

# **State Tax Commission**

## **Board of Review Questions and Answers**

Issued December 14, 2021

# Table of Contents

Introduction .....	3
Composition and Appointment .....	3
Board of Review Meetings .....	5
Responsibilities and Authorities of the Board of Review .....	8
Introduction to Assessing.....	18
Appendix and Resources .....	22

## **Introduction**

This document is designed to provide information regarding Boards of Review including how they are created, what their role and authorities are, and Michigan law that governs them. This document is supplemented by the State Tax Commission annual bulletins on Boards of Review. This additional information is available at <https://www.michigan.gov/statetaxcommission>.

All questions and answers in this document will refer to townships as this offers a uniform set of standards. In some cases, city charters may affect certain organizational and procedural matters differently.

## **Composition and Appointment**

### **Who can be a member of a Board of Review?**

Three, six, or nine electors of the township shall be appointed by the township to serve as the Board of Review. If six or nine electors are appointed, they are divided into two individual boards for six electors and three individual boards for nine electors for the purpose of conducting hearings and making decisions.

The size, composition, and manner of appointment of the Board of Review of a city may be prescribed by the city charter.

### **Can a member of the Township Board serve on the Board of Review?**

No. A Township Board member may not serve as a Board of Review member.

### **Can a relative of the assessor serve on the Board of Review?**

No. MCL 211.28 states that a spouse, mother, father, sister, brother, son or daughter including an adopted child, of the assessor is not eligible to serve on the Board of Review or to fill any vacancy on the Board of Review.

### **Do ALL Board of Review members have to be property owners?**

No. At least 2/3 of the members shall be property taxpayers of the township. See MCL 211.28.

### **What terms do Board of Review members serve?**

A Township Board shall appoint members to the Board of Review for terms of two years, with all terms expiring on odd numbered years. All members shall qualify by taking an oath of office within ten days of being appointed. See MCL 211.28.

**Do Board of Review members need to receive training?**

Yes. MCL 211.10g requires the State Tax Commission audit to ensure that Board of Review members are participating in training. Beginning in 2022, Board of Review members will be required to complete Board of Review training at least once every two years to meet this audit requirement. This training will be offered by the State Tax Commission, or by outside organizations with State Tax Commission approval and use of State Tax Commission approved materials. Proof of completion and the required Form 5731 should be attached to the Board of Review's Certification of the Assessment Roll and maintained with local unit records.

**How many Board of Review members make up a quorum?**

“Quorum” means a majority. Two of the three members of a Board of Review must be present to conduct business.

**If the local unit appoints more than one Board of Review, can the members move around between the different Boards?**

No. The three member boards originally formed must remain intact. There cannot be a transfer of a member or members to another board.

**Can the township appoint alternates to the Board of Review?**

Yes. A Township Board may appoint not more than two alternate members for the same terms as regular members of the Board of Review. Each alternate member shall be a property taxpayer of the township. Alternate members shall qualify by taking the oath of office within ten (10) days after appointment. See MCL 211.28.

**What does an alternate member do?**

An alternate member may be called to perform the duties of a regular member of the Board of Review in the absence of a regular member. An alternate member may also be called to perform the duties of a regular member of the Board of Review for the purpose of reaching a decision in which a regular member has abstained for because of a conflict of interest.

**Can anyone be an alternate member?**

No. A member of the Township Board is not eligible to serve as an alternate member or to fill any vacancy. A spouse, mother, father, sister, brother, son, or daughter, including an adopted child, of the assessor is not eligible to serve as an alternate member or to fill any vacancy.

## **Board of Review Meetings**

### **When are Boards of Review required to meet?**

The Board of Review is required to meet in March of each year. If convened, the Board of Review shall also meet in July or December, or both July and December.

### **When does the March Board of Review meet?**

There are two required meetings of the March Board of Review. They shall meet on the Tuesday immediately following the first Monday in March for an organizational meeting. This is the meeting for the Board to “get organized”. They should elect a chairperson, discuss how they are going to conduct business, review any statutory or policy changes they should be aware of for the current year and receive any briefings they want from the assessor regarding the assessment roll. The Board of Review will not hear appeals at the organizational meeting.

The Board of Review shall also meet on the second Monday in March for the purpose of hearing taxpayer appeals. The governing body of a Township may authorize an alternative starting date for this meeting, either the Tuesday or the Wednesday following the second Monday in March.

### **Can the March Board of Review make changes without a protest from a taxpayer?**

Yes. The Board of Review may change a value or add a value to the roll by its own motion, provided that the taxpayer whose property has been changed is promptly notified and has an opportunity to be heard at the meeting where the change was made or at a subsequent meeting. The notification must be provided by the best means available.

### **When does the July and December of Review meet?**

The July Board of Review meets on the Tuesday following the third Monday in July. An alternative start date may be approved by resolution of the assessment jurisdiction’s governing body but the alternate date must be during the same week.

The December Board of Review meets on the Tuesday following the second Monday in December. An alternative start date may be approved by resolution of the assessment jurisdiction’s governing body but it has to be the alternative date must be during this the same week.

### **Are there requirements governing the hours, starting times, etc. for Board of Review meetings?**

Yes. The first session of the March Board of Review must start no earlier than 9 a.m. and no later than 3 p.m. The Board must meet for a minimum of 6 hours that day. The Board must meet a total of at least 12 hours during that first week and at least 3 hours of the required sessions must be after 6 p.m.

The hours for meetings held in July or December may be established by the Board of Review.

**Can all 12 hours of the March Board of Review be done in one day?**

No. MCL 211.30(3) states that the Board of Review must meet for not less than 6 hours on the first day. The Board of Review “shall also meet for not less than 6 hours during the remainder of that week.”

**Is the Board of Review subject to the Open Meetings Act?**

Yes. The business which the Board of Review may perform must be conducted at an open public meeting and meet all other requirements under the Open Meetings Act (Appendix).

**Can the Board of Review meet in private to discuss poverty appeals or other sensitive information?**

No. The Open Meetings Act contains specific reasons for which a public body may meet in closed session. Work of a local Board of Review **does not** meet any of the requirements to go into closed session under the Open Meetings Act.

Information contained in documents provided to Boards of Review that is exempt should be redacted before being provided to the Board.

**When does the March Board of Review have to complete the roll?**

After the March Board of Review completes its review of the assessment roll, a majority of the Board of Review members must endorse a statement that the roll is the assessment roll of the township for the year in which it was prepared and approved by the Board of Review. MCL 211.30(5).

The review of assessments by the March Board of Review shall be completed on or before the first Monday in April. MCL 211.30a.

**Does everyone that wants to appeal have to appear in person at the Board of Review meeting?**

No. MCL 211.30 states that a non-resident taxpayer may file a protest in writing and is not required to make a personal appearance.

The governing body of a township or city may, by ordinance or resolution, also permit resident taxpayers to file a protest to the Board of Review in writing without personal appearance. If an ordinance or resolution is adopted to allow residents to file protests in writing, it must be noted in the assessment change notice required by MCL 211.24c and on each notice or publication of the meeting of the Board of Review.

**Is there a requirement for providing notice of the meeting?**

Yes. Notice of the meeting of the March Board of Review shall be given at least one week prior to the meeting in a generally circulated newspaper serving the area in three successive issues. If a newspaper is not available, the notice shall be posted in five conspicuous places in the township. MCL 211.29(6).

There are no specific notice requirements for the July and December Boards, but public bodies must always post meeting notices in accordance with the Open Meetings Act.

**Is the Assessor the Secretary of the Board of Review?**

No. The Township Supervisor shall be the Secretary of the Board of Review and keep a record of proceedings and changes made to the roll and file the record with the Township Clerk. If there are multiple Boards conducting hearings or if the Supervisor is absent, the Board must elect a Secretary. MCL 211.33.

**Is the Assessor in charge of the Board of Review?**

No. A Board of Review is not the assessor and the assessor is not the Board of Review. Every citizen who appears before the Board of Review is in fact challenging a decision of the assessor and it is the Board of Review’s responsibility to make an independent judgment based on the facts and on law.

It may be helpful to have the assessor present to assist the Board of Review with reviewing property information and answering questions.

**How do taxpayers get notified of Board of Review decisions?**

Every person who makes a request, protest, or application to the March Board of Review must be notified in writing of the Board of Review’s action and information regarding the right of further appeal, not later than the first Monday in June.

MCL 211.53b states that for the July and December meetings

The board of review shall file an affidavit within 30 days relative to the qualified error with the proper officials and all affected official records shall be corrected. If the qualified error results in an overpayment or underpayment, the rebate, including any interest paid, shall be made to the taxpayer or the taxpayer shall be notified and payment made within 30 days of the notice. A rebate shall be without interest.

If the other changes authorized by statute are made by the July and December meetings of the Board of Review, the taxpayer shall be notified of the change in writing, in the manner prescribed by the statute that authorizes the change.

# Responsibilities and Authorities of the Board of Review

## What are the authorities of the March Board of Review?

The March Board of Review is tasked with looking at the **current year** assessment roll. The March Board does not have authority to go back in time and review prior year matters. The March Board of Review can review the following items:

1. Current Year Assessed or Tentative Taxable Value. If the Board of Review changes an Assessed Value, it must also consider whether this change has caused the Tentative Taxable Value to change. This could happen because tentative Taxable Value is the lower of the Assessed Value and the Capped Value.
2. Appeal of a denial by the assessor of a timely filed Small Business Taxpayer Exemption (MCL 211.9o, Form 5076). More information on the Small Business Taxpayer Exemption can be found on the STC website in the Assessor Guide to the Small Business Taxpayer Exemption.
3. Appeal of a denial by the assessor of a timely filed Eligible Manufacturing Personal Property Exemption (MCL 211.9m, MCL 211.9n, Form 5278). More information can be found in the Assessor Guide to the Eligible Manufacturing Personal Property Tax Exemption and ESA.
4. A late filed Small Business Taxpayer Exemption (Form 5076) or Eligible Manufacturing Personal Property Exemption (Form 5278). Taxpayers who miss the filing deadline for either the Small Business Taxpayer Exemption or the Eligible Manufacturing Personal Property Exemption can file directly with the March Board of Review. Taxpayers may file their forms with the March Board of Review if they missed the February 20 deadline. If the taxpayer meets all of the requirements, the March Board of Review should grant the exemption. Late filing with the March Board of Review may require an in-person appearance by the taxpayer or their representative. This is determined by the local unit in accordance with MCL 211.30.
5. Property Classification. Boards of Review are required to act upon properly filed classification appeals. Primary in consideration of classification appeals is the requirement that the property be classified according to its current use and that zoning does not dictate classification. For example, a home is located in a commercial district but is used as a full-time residence by the homeowner. Although the highest and best use for the property is a commercial use, the property must be classified according to the current residential use.
6. Appeal of a denial by the assessor of a continuation of a qualified agricultural exemption.
7. Taxable value corrections due to the incorrect calculation of taxable value. This



may be due to an uncapping issue.

8. Disabled Veterans Exemptions. Boards of Review are required to approve disabled veteran exemptions in accordance with statutory requirements. Boards cannot make a determination if an individual is disabled or individually unemployable. Those decisions are made by the Federal Department of Veteran's Affairs. More information on the Disabled Veterans Exemption can be found on the STC website under the Disabled Veterans Exemption Section.
9. Poverty Exemptions. The Board or Review must follow the policy and guidelines of the local assessing unit in granting or denying a poverty exemption.
10. The land assessment for a property with an Industrial Facilities Tax Roll Certificate. The March Board of Review may adjust the IFT roll assessment of a "New" Industrial Facilities Tax Certificate.

The March Board has **no** authority to do the following:

1. The Board of Review cannot act on millage rates or because a tax is too high. Petitioners may raise these issues during an appeal, but the Board has no authority to act.
2. A Board of Review cannot make wholesale or across the board adjustments to assessments. A Board of Review must consider each parcel and act upon it individually.
3. A Board of Review does not have the authority to make changes to alter, evade or defeat an equalization factor assigned by the county or the state.
4. A Board of Review cannot raise or lower the Tentative Taxable Value unless they also raise or lower the Assessed Value and/or the Capped Value. An exception could occur if there was a "transfer of ownership" on a property in the prior year and the assessor had not uncapped the Taxable Value or if the opposite occurred.
5. The Board of Review may not reject or prepare an assessment roll but must consider only the assessment roll prepared by the assessor.
6. The March Board of Review has no authority to consider or act upon protests or appeals of homeowner's Principal Residence Exemptions. If the assessor denies a homeowner's principal residence exemption, the owner may appeal to the Michigan Tax Tribunal within 35 days after the notice of denial, NOT to the March Board of Review.
7. The Board of Review has no authority to alter an IFT assessment where a "Rehabilitation" certificate or a "Replacement" certificate has been issued.

8. The Board does not have the authority to review the denial of a Qualified Forest Exemption by the Department of Agriculture and Rural Development.
9. The Board does not have authority to change the DNR "PILT" roll. This roll is solely under the purview of the State Tax Commission.

### **Do the July and December Boards of Review have different authorities than the March Board of Review?**

Yes. The authorities of the July and December Board of Review are detailed in MCL 211.53b. July and December Board of Review meetings are held to hear appeals of Principal Residence Exemptions, Qualified Agricultural Property Exemption, Poverty Exemptions, Disabled Veterans Exemptions, and Qualified Errors including clerical errors and mutual mistakes of fact. Either the assessor or a taxpayer may petition for consideration. It should be clear that the July and December Boards of Review have no authority over exemption disputes other than they may hear petitions for new exemptions.

### **What are the authorities of the July and December Boards of Review?**

#### Jurisdiction over the current year only:

- The July and December Boards of Review may grant a Poverty Exemption, which was not denied by the March Board of Review or in the case of the December Board of Review, which was not denied by either the March or July Board of Review.
- The July and December Boards of Review may review a denial by the Assessor of a Qualified Agricultural Property Exemption for the current year if the exemption was not in existence for the previous year.
- The July and December Boards of Review may grant a Disabled Veteran's Exemption for the current year only, which was not denied by the March Board of Review or in the case of the December Board of Review, which was not denied by either the March or July Board of Review.

#### Jurisdiction over the current year, plus the immediately preceding year:

- The July and December Boards of Review may grant of an exemption, at the election of the Taxpayer, for a Qualified Start-Up Business.
- The July and December Boards of Review may correct the omission of a Qualified Forest Exemption that was approved by the Department of Agriculture and Rural Development but was mistakenly omitted from the roll, for the current year and the immediately preceding year.

- If a property met the requirements to be Qualified Agricultural Property on or before May 1 of the year or years for which the exemption is claimed, and there has not been a previous denial of the exemption for that immediately preceding year, the owner may file an appeal to the July or December Board of Review requesting that the Qualified Agricultural Exemption be granted for the immediately preceding year and/or for the current year.
- The July and December Boards of Review may correct Qualified Errors that have been previously verified by the Assessor:

Jurisdiction over the current year, plus the three immediately preceding years:

- The July and December Boards of Review may grant a PRE which was not previously denied for the year in question.
- The July and December Boards of Review may re-cap a Taxable Value which was previously uncapped, when the Assessor determines that the previous un-capping was mistaken.

No Authority:

The July and December Boards have no authority over the following:

- A denial by the March Board of Review of a Poverty Exemption.
- A denial by the Assessor, an auditing county or the Department of Treasury of a Principal Residence Exemption (PRE).
- A denial by the Assessor of the continuation for the current year of a Qualified Agricultural Property Exemption where the exemption was in existence for the previous year.
- The July and December Boards of Review cannot review the classification determinations made by the Assessor and/or by the March Board of Review.
- The July and December Boards of Review cannot consider changes in valuation (true cash value) which are not caused by the correction of a qualified error.
- The July and December Boards of Review cannot recap a Taxable Value where a purchaser of Qualified Agricultural Property files a late Affidavit (after the close of the March Board in the year of the transfer).
- The July and December Boards of Review cannot approve an exemption, for Eligible Manufacturing Personal Property or for the Small Business Taxpayer Exemption.
- The March, July and December Boards of Review may not consider any aspect of

a delayed uncapping of Taxable Value.

- The July and December Boards of Review cannot approve an Eligible Development Property exemption for any tax billing date prior to the date of the filing of Form 5033.
- The July and December Boards of Review cannot approve a Poverty Exemption or a Disabled Veteran's exemption for any year prior to the current year. There is a qualified error provision for two special circumstances for the Disabled Veterans exemption that may grant that exemption for the current year plus one prior year.
- The July and December Boards of Review cannot reconsider any matter which was previously decided by a Board of Review.
- The July and December Boards of Review cannot review a denial by the Department of Agriculture and Rural Development of a Qualified Forest Exemption.

### **What is a qualified error?**

Qualified errors are defined in MCL 211.53b as:

- A clerical error relative to the correct assessment figures, the rate of taxation, or the mathematical computation relating to the assessing of taxes.
- A mutual mistake of fact.
- An adjustment under section 27a(4) – taxable value or an exemption under section 7hh(3)(b)– qualified start-up business exemption.
- An error of measurement or calculation of the physical dimensions or components of the real property being assessed.
- An error of omission or inclusion of a part of the real property being assessed.
- An error regarding the correct taxable status of the real property being assessed.
- An error made by the taxpayer in preparing the statement of assessable personal property under section 19.
- An error made in the denial of a claim of exemption for personal property under section 9o.
- An issue beyond the control of a disabled veteran or his or her unremarried surviving spouse that **causes a denial** of an exemption under section 7b. An issue beyond the control of a disabled veteran or his or her unremarried surviving

spouse means an error made by the local tax collecting unit in the processing of a timely filed exemption affidavit or a delay in the determination by the United States Department of Veterans Affairs that a veteran is permanently and totally disabled as a result of military service and entitled to veterans' benefits at the 100% rate.

See Bulletin 20 of 2020 for more information on qualified errors.

### **What is the definition of a clerical error?**

Clerical Error was defined by the Court of Appeals in *International Place Apartments v Ypsilanti Township* 216 Mich App 104; 548 NW2d 668 (1996), as “an error of a transpositional, typographical, or mathematical nature.” July and December Boards of Review are not allowed to revalue or reappraise property when the reason for the action is that the assessor did not originally consider all relevant information.

### **What is the definition of a mutual mistake of fact?**

Mutual Mistake of Fact was defined by the Court of Appeals in *Ford Motor Co v City of Woodhaven*, 475 Mich 425; 716 NW2d 247 (2006) as “an erroneous belief, which is shared and relied on by both parties, about a material fact that affects the substance of the transaction.” This definition was clarified by the Michigan Supreme Court in *Briggs Tax Service, LLC v Detroit Public Schools*, 485 Mich 69; 780 NW2d 753 (2010). The Michigan Supreme Court indicated that to qualify, the “mutual mistake of fact” must be one that occurs only between the assessor and the taxpayer.

### **Do the July and December Boards of Review have any authority to grant an Eligible Manufacturing Personal Property (EMPP) Exemption?**

No. Failure to properly claim the EMPP exemption pursuant to the statutory requirements is not a qualified error under MCL 211.53b. A taxpayer who filed a personal property tax statement, Form 632, cannot appeal to the July or December Boards of Review.

### **Do the July and December Boards of Review have the authority to grant an EMPP Exemption when the assessor misplaced or failed to process a timely filed Form 5278?**

No. The July and December Boards of Review have no authority over EMPP exemptions in MCL 211.9m or MCL 211.9n. If an assessor misplaces or missed a timely filed Form 5278, that **is not** considered a clerical error or a mutual mistake and cannot be considered by the July or December Boards of Review.

### **What are the authorities of the Board of Review related to property classification?**

A person or entity may petition the **March** Board of Review regarding the classification of property. July or December Boards cannot change classification.

When considering the petition, it is necessary to remember that the zoning of a particular property does not dictate the classification of a property for assessment purposes. It may, however, be an influencing factor.

The notice of denial of a classification appeal must include STC Form 2167. This form used to appeal a classification decision by the Board of Review to the State Tax Commission.

See the State Tax Commission Property Classification Q&A for more information.

### **What are the Board of Review's Authorities related to Assessed Value?**

Property must be assessed at 50% of True Cash Value and the Assessed Value must be uniform with the assessments of other similar properties.

According to the Michigan Supreme Court, a Board of Review may NOT make wholesale or across the board adjustments to assessments. A Board of Review must consider each parcel and act upon it individually. A Board of Review DOES NOT have the authority to make changes to alter, evade or defeat an equalization factor assigned by the county or the state.

If the Board of Review changes an Assessed Value, it must also consider whether this change has caused the Tentative Taxable Value to change. This could happen because Tentative Taxable Value is the lower of the Assessed Value and the Capped Value. Also, changing the assessed value of items added to or removed from the property will likely cause a change in Taxable Value.

### **What are the Board of Review's Authorities related to Taxable Value?**

The law requires that the assessment roll must show the Tentative Taxable Value for each parcel of property. Once the Capped Value and the Assessed Value are properly calculated, the Tentative Taxable Value is the lower of the two (assuming there has not been a "transfer of ownership" on the property).

A Board of Review cannot raise or lower the Tentative Taxable Value, unless they also raise or lower the Assessed Value and/or the Capped Value. An exception could occur if there was a "transfer of ownership" on a property in the prior year and the assessor had not uncapped the Taxable Value, if the opposite occurred, or if the taxable value was not calculated in the manner required by the General Property Tax Act in a previous year.

### **Can the Board of Review reject the roll prepared by the Assessor and prepare its own roll?**

No. The Board of Review may not reject or prepare an assessment roll but must consider only the assessment roll prepared by the assessor. If a Board of Review

believes there are significant problems with the roll presented by the assessor they should contact the State Tax Commission.

### **What is the Board of Review's authority over Property Tax Exemptions?**

Property tax exemptions are to be granted only according to authorizing provisions of the law. Generally, it holds true that the Courts require a narrow interpretation of exemptions. To qualify for an exemption, a property must have the qualifications required by the specific authorizing statute.

### **What is a Principal Residence Exemption?**

A Principal Residence Exemption (PRE) exempts a residence from the tax levied by a local school district for school operating purposes up to 18 mills. MCL 211.7cc and 211.7dd address PRE claims. To qualify for a PRE, a person must be a Michigan resident who owns and occupies the property as a principal residence.

See the Department of Treasury Principal Residence Exemption Guidelines for more information.

### **Does the Board of Review have any authority over Principal Residence Exemptions?**

The **March** Board of Review has no authority to consider or act upon protests or appeals of principal residence exemptions. If the assessor denies a principal residence exemption, the owner may appeal to the Michigan Tax Tribunal within 35 days after the notice of denial, NOT to the March Board of Review.

The July and December Boards of Review do have authority to grant a principal residence exemption for the current year and up to three prior years, if the exemption was not previously on the roll. Appeals from these decisions are also made within 35 days to the Michigan Tax Tribunal.

### **What are the Board of Review's Authorities over Poverty Exemptions?**

Poverty exemptions may be heard at either the March, July or December Boards of Review. However, once a poverty exemption is considered by a Board of Review, it may not be reconsidered by a later BOR in the same year. For instance, if a poverty exemption is denied at the July Board of Review, it may not be reconsidered at the December Board of Review, even if new information is presented. The Board of Review is required to follow the policy and guidelines adopted by the governing body of the local unit. The Board of Review **cannot** deviate from these adopted policies and guidelines.

See Bulletin 3 of 2021 for more information on the poverty exemption.

## **Does the Board of Review have any authority related to Qualified Agricultural Property Exemptions?**

Yes. The **March** Board of Review has authority to consider and act on protests for the current year regarding the assessor's discontinuance of the immediately preceding year's Qualified Agricultural Exemption.

If an assessor believes that a property for which a qualified agricultural property exemption has been granted in the prior year will not be qualified agricultural property in the current tax year, the assessor may deny or modify the exemption. The assessor must notify the owner in writing and mail the notice to the owner not less than fourteen (14) days before the second meeting of the March Board of Review. A taxpayer may then appeal the assessor's determination to the March Board of Review.

Properties that meet the requirements of the qualified agricultural property exemption as of May 1 of the current tax year shall be exempted by the assessor from the 18 mills starting with the current year tax bills. If the assessor denies a current year exemption because the property does not qualify as of May 1, the owner may appeal that denial to the July or December Board of Review.

See the State Tax Commission Qualified Agricultural Property Exemption Guidelines for more information.

## **What are the authorities of the Board of Review related to Industrial Facilities Exemption (IFE) Certificates?**

The **March** Board of Review may adjust the property's land assessment on the ad valorem roll; land is not exempted by an IFE. The March Board of Review may adjust the IFE Roll assessment of a "New" Industrial Facilities Exemption Certificate.

The IFE Roll assessment of a property with a "Rehabilitation" certificate or "Replacement" certificate CANNOT have its assessment altered by a March Board of Review during the life of the certificate.

Additional information regarding IFE is available at:  
[www.michigan.gov/propertytaxexemptions](http://www.michigan.gov/propertytaxexemptions).

## **Does the Board of Review have authority to make changes for assessments in Downtown Development Authorities, Tax Increment Finance Authorities, and Local Development Finance Authorities?**

Yes. There are no separate assessment rolls for these authorities.



## **Does the Board of Review need to keep documentation of why changes were made to the roll?**

Yes. The State Tax Commission requires that all Boards of Review maintain appropriate documentation of their decisions including minutes, a copy of the Form 4035, and a copy of the Form 4035a whenever the Board of Review makes a change that causes the taxable value to change. The Form 4035 must include a detailed reason why the Board of Review made their determination.

## **What changes made by the Board of Review require Form 4035a?**

The following are changes which could cause taxable value to change and require a 4035a:

1. A change in the amount of a LOSS (used in the Capped Value formula).
2. A change in the amount of an ADDITION (used in the Capped Value formula).
3. A change in the amount of the current year Assessed Value.
4. The correction of a Taxable Value where the previous year's taxable value failed to comply with the requirements of the General Property Tax Act, arising from the failure to uncap a Taxable Value or to recognize a capped value ADDITION or a capped value LOSS in a prior assessment year.

## **What is required to be included in the minutes of the Board of Review?**

1. Date, time, and place of meetings.
2. Members present and members absent and notation of any correspondence received.
3. A log should be kept that identifies the hearing date, the petition number, the petitioner's name, the parcel number, type of appearance, type of appeal and action of the Board of Review.
4. Actual hours in session should be recorded daily, and time of daily adjournments recorded. Date and time of closing of the final March Board of Review session should be recorded.

## **Who keeps the minutes and documentation?**

The secretary of the Board of Review is required to keep the minutes. Minutes and documentation must be filed with the Clerk of the local unit of government. MCL 211.33.

## **When a Board of Review makes a change to value is that change permanent?**

No. MCL 211.30c requires that when the March Board of Review (or the Michigan Tax Tribunal) reduces the Assessed Value or Taxable Value of a property that reduced amount must be used by the assessor as the basis for calculating the assessment in the immediately succeeding year. "Basis" does not mean that the immediately succeeding year value must be set at exactly the same value as the Board of Review or Tax Tribunal determination from the prior year. It may be necessary for the assessor to provide an explanation of how the basis was considered when calculating the following year assessment.

## **Introduction to Assessing**

It is the responsibility of the assessor to assess property in accordance with the law and accepted practices. The Board of Review hears petitions that challenge a decision of the assessor and it is the Board of Review's responsibility to make an independent judgment based on the facts and on law.

This section is intended to provide only an introduction to assessing, answering very basic questions a member of a Board of Review might encounter. The assessor will be able to provide examples and offer greater detail than is provided here and should be consulted if the Board has questions regarding their authorities, statute, or questions regarding a specific property.

### **What is True Cash Value?**

True Cash Value (TCV) is defined in the General Property Tax Act as "the usual selling price at the place where the property to which the term is applied is at the time of assessment, being the price that could be obtained for the property at private sale, and not at auction sale except as otherwise provided in this section, or at forced sale."

### **What is Assessed Value?**

Assessed Value (AV) is 50% of a parcel's TCV.

Michigan law requires that all property be uniformly assessed at 50% of the usual selling price, or the True Cash Value.

### **What is State Equalized Value?**

State Equalized Value (SEV) is the AV after State Equalization is completed. Usually, equalization multipliers are 1.0000 and when they are, AV and SEV are equal.

### **What is Taxable Value?**

Taxable Value (TV) is the lower of a parcel's SEV or capped value. Under Michigan law, TV cannot increase annually by more than 5% or the rate of inflation, whichever is

lower, except that the TV can be increased when something new is added (additions) or if the assessor discovers there is omitted property. TV can also “uncap” which means it increases equal to the SEV in the year following a transfer of ownership. TV can never be higher than SEV, but it can be lower.

### **What is Capped Value?**

Capped Value is calculated by adjusting the prior year value of the property by any additions or losses and multiplying by the inflation rate multiplier (IRM). The IRM is calculated based on statute and cannot be greater than 1.05.

The Capped Value formula is: (Prior Year Taxable Value – Losses) X (IRM) + Additions.

### **What is the Inflation Rate Multiplier and how is it calculated?**

**Inflation Rate** is defined as the ratio of the general price level for the state fiscal year ending in the calendar year immediately preceding the current year divided by the general price level for the state fiscal year ending in the calendar year before the year immediately preceding the current year.

**General Price** is the annual average of the 12 monthly values for the United States consumer price index for all urban consumers as defined and officially reported by the United States Department of Labor, Bureau of Labor Statistics.

### **Does the Board of Review have any authority over Capped Values?**

If correct figures have been used in the Capped Value formula for the prior year Taxable Value and for the current Inflation Rate Multiplier, the Board of Review cannot make a change that results in a different Capped Value of the property.

The Board of Review may change the amount of the Losses and Additions used in the Capped Value formula, if they determine they are improper. Only factual information should be used to amend the Losses or Additions in the Capped Value formula.

The Michigan Supreme Court ruled in *WPW Acquisition Company v City of Troy* (Case No. 118750) that an increase in value attributable to an increase in a property's occupancy rate is NOT a legal addition in the Capped Value formula.

### **What is Uncapping?**

When a property transfers ownership as defined by law, the property's taxable value uncaps the following year. A property on which a “Transfer of Ownership” occurred shall have its taxable value uncapped the following year. For example, a property that transferred in 2021 will have the 2022 taxable value “uncapped” to equal its 2022 SEV.

## **What are the authorities of the Board of Review over Transfers of Ownership and Uncapping?**

The assessor is required by law to review all of the transfers and conveyances that occurred in the prior year and determine which of these transfers and conveyances are “Transfers of Ownership”.

The determination by the assessor that a particular transfer or conveyance is a “Transfer of Ownership” and that the property’s taxable value should be uncapped is subject to review by the March Board of Review either on the Board’s own initiative or at the request of a property owner.

The July or December Board of Review has the authority to correct the taxable value of property which was previously uncapped if the assessor later determines there had NOT been a transfer of ownership of that property. This authority applies to the current year and the 3 immediately preceding years.

See the State Tax Commission Transfer of Ownership Guidelines for more information.

## **Can the assessor set the true cash value at the sales price of the property?**

No. This practice is illegal in Michigan. An individual sale price IS NOT the same as true cash value (similar to market value) of the property due to a variety of reasons, such as; an uninformed buyer, an uninformed seller, insufficient marketing time, buyer and seller are relatives, and other reasons.

MCL 211.27(6) states: “the purchase price paid in a transfer of property is not the presumptive true cash value of the property transferred. In determining the true cash value of transferred property, an assessing officer shall assess that property using the same valuation method used to value all other property of that same classification in the assessing jurisdiction.”

Setting the true cash value at the sales price is referred to as “following sales”. “Following sales” is the practice of ignoring the assessment of properties, which have not recently been sold while making significant changes to the assessments of properties, which have been sold. The practice of following sales results in assessments that are not uniform.

## **We get a lot of complaints that taxes are going up when markets are going down and/or people can’t sell their homes for the value on the assessment roll. How should we address these issues?**

County Equalization Studies are prepared by Equalization Departments and submitted annually by the Equalization Department to the State Tax Commission on or before December 31. These studies help adjust the level of assessed values for changes in local markets. One year or 12-month studies may be used where there is evidence of a declining real estate market. The simple fact that a person cannot sell their home for

the value on the roll does not make the value on the roll incorrect.

Because of the taxable value cap, there may be a gap between assessed value and taxable value. Therefore, the assessed value of a home may decrease while taxable value and the taxes increase.

**Example:**

Last year a home had a true cash value of \$200,000, SEV of \$100,000 and a taxable value of \$80,000. The sales study shows the true cash value of the property has decreased to \$180,000. The Inflation Rate Multiplier is 1.024.

Current Assessed Value is:	\$100,000
Current SEV is:	\$100,000
Capped Value (\$80,000 x 1.024)	\$ 81,920

Taxable Value = \$81,920 (lesser of \$100,000 SEV or \$81,920 Capped Value)

## Appendix

1. MCL 211.28 thru MCL 211.33 Boards of Review
2. Open Meetings Act

## Resources

The resources listed below are available on the State Tax Commission's website [www.michigan.gov/statetaxcommission](http://www.michigan.gov/statetaxcommission). The majority of the resources listed can be found under the [Board of Review Resources](#) section. Clicking on the resource listed below should open the document in a separate window as a PDF file.

- [Bulletin 18 of 2021 – 2022 Boards of Review](#)
- [Bulletin 20 of 2020 - Qualified Errors under MCL 211.53b](#)
- [Bulletin 21 of 2020 – July and December Boards of Review](#)
- [Bulletin 3 of 2021 – Poverty Exemption](#)
- [Audit of Minimum Assessing Requirements](#)
- [General Property Tax Act \(PA 206 of 1893\)](#)
- [Supervising Preparation of the Assessment Roll](#)
- [Board of Review Q & A](#)
- [Guide to Basic Assessing](#)
- [Property Classification Q & A](#)
- [Disabled Veterans Exemption FAQ](#)
- [Essential Services Assessment FAQ](#)
- [Qualified Agricultural Property Exemption Guidelines](#)
- [Transfer of Ownership Guidelines](#)

**THE GENERAL PROPERTY TAX ACT (EXCERPT)**  
**Act 206 of 1893**

BOARD OF REVIEW.

**211.28 Board of review for township or city; appointment, qualifications, and terms of members; vacancy; eligibility; quorum; adjournment; deciding questions; board of review committees; meetings; size, composition, and manner of appointment of board of review; alternate members; indorsement of assessment roll; duties and responsibilities contained in MCL 211.29; single board of review.**

Sec. 28. (1) The township board shall appoint those electors of the township who will constitute a board of review for the township. At least 2/3 of the members must be property taxpayers of the township. Members appointed to the board of review shall serve for terms of 2 years beginning at noon on January 1 of each odd-numbered year. Each member of the board of review shall qualify by taking the constitutional oath of office within 10 days after appointment. The township board may fill any vacancy that occurs in the membership of the board of review. A member of the township board is not eligible to serve on the board or to fill any vacancy. A spouse, mother, father, sister, brother, son, or daughter, including an adopted child, of the assessor is not eligible to serve on the board or to fill any vacancy. A majority of the board of review constitutes a quorum for the transaction of business, but a lesser number may adjourn and a majority vote of those present will decide all questions. At least 2 members of a 3-member board of review shall be present to conduct any business or hearings of the board of review.

(2) The township board may appoint 3, 6, or 9 electors of the township, who will constitute a board of review for the township. If 6 or 9 members are appointed as provided in this subsection, the membership of the board of review must be divided into board of review committees consisting of 3 members each for the purpose of hearing and deciding issues protested pursuant to section 30. Two of the 3 members of a board of review committee constitute a quorum for the transaction of the business of the committee. All meetings of the members of the board of review and committees must be held during the same hours of the same day and at the same location.

(3) A township board may appoint not more than 2 alternate members for the same term as regular members of the board of review. Each alternate member must be a property taxpayer of the township. Alternate members shall qualify by taking the constitutional oath of office within 10 days after appointment. The township board may fill any vacancy that occurs in the alternate membership of the board of review. A member of the township board is not eligible to serve as an alternate member or to fill any vacancy. A spouse, mother, father, sister, brother, son, or daughter, including an adopted child, of the assessor is not eligible to serve as an alternate member or to fill any vacancy. An alternate member may be called to perform the duties of a regular member of the board of review in the absence of a regular member. An alternate member may also be called to perform the duties of a regular member of the board of review for the purpose of reaching a decision in issues protested in which a regular member has abstained for reasons of conflict of interest.

(4) The size, composition, and manner of appointment of the board of review of a city may be prescribed by the charter of a city. In the absence of or in place of a charter provision, the governing body of the city, by ordinance, may establish the city board of review in the same manner and for the same purposes as provided by this section for townships.

(5) A majority of the entire board of review membership shall indorse the assessment roll as provided in section 30. The duties and responsibilities of the board contained in section 29 shall be carried out by the entire membership of the board of review and a majority of the membership constitutes a quorum for those purposes.

(6) The governing bodies of 2 or more contiguous cities or townships may, by agreement, appoint a single board of review to serve as the board of review for each of those cities or townships for purposes of this act. The provisions in subsections (1) to (5) should serve as a guide in determining the size, composition, and manner of appointment of a board of review appointed under this subsection.

**History:** 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3851;—Am. 1901, Act 129, Eff. Sept. 5, 1901;—CL 1915, 4022;—CL 1929, 3416;—Am. 1944, 1st Ex. Sess., Act 18, Imd. Eff. Feb. 19, 1944;—CL 1948, 211.28;—Am. 1964, Act 275, Eff. Aug. 28, 1964;—Am. 1968, Act 84, Imd. Eff. June 4, 1968;—Am. 1982, Act 539, Eff. Mar. 30, 1983;—Am. 1984, Act 149, Imd. Eff. June 25, 1984;—Am. 1993, Act 292, Imd. Eff. Dec. 28, 1993;—Am. 2006, Act 143, Imd. Eff. May 22, 2006;—Am. 2018, Act 660, Imd. Eff. Dec. 28, 2018.

**Compiler's note:** Enacting section 1 of Act 660 of 2018 provides:

"Enacting section 1. It is the intent of the legislature to appropriate sufficient money to address start-up and training costs associated with this amendatory act, including, but not limited to, necessary costs incurred to train board of review members, increase the number of assessors qualified to serve as assessors of record, facilitate initial designated assessor designations, respond to assessor requests for technical assistance, enhance staff and programming within the state tax commission to improve technical support for assessors of record, Rendered Thursday, December 2, 2021

and transition some assessment services to designated assessors."

**Popular name:** Act 206

**211.29 Board of review of township; meeting; submission, examination, and review of assessment roll; additions to roll; correction of errors; compliance with act; review of roll on tax day; prohibitions; entering valuations in separate columns; approval and adoption of roll; conducting business at public meeting; notice of meeting; notice of change in roll.**

Sec. 29. (1) On the Tuesday immediately following the first Monday in March, the board of review of each township shall meet at the office of the supervisor, at which time the supervisor shall submit to the board the assessment roll for the current year, as prepared by the supervisor, and the board shall proceed to examine and review the assessment roll.

(2) During that day, and the day following, if necessary, the board, of its own motion, or on sufficient cause being shown by a person, shall add to the roll the names of persons, the value of personal property, and the description and value of real property liable to assessment in the township, omitted from the assessment roll. The board shall correct errors in the names of persons, in the descriptions of property upon the roll, and in the assessment and valuation of property. The board shall do whatever else is necessary to make the roll comply with this act.

(3) The roll shall be reviewed according to the facts existing on the tax day. The board shall not add to the roll property not subject to taxation on the tax day, and the board shall not remove from the roll property subject to taxation on that day regardless of a change in the taxable status of the property since that day.

(4) The board shall pass upon each valuation and each interest, and shall enter the valuation of each, as fixed by the board, in a separate column.

(5) The roll as prepared by the supervisor shall stand as approved and adopted as the act of the board of review, except as changed by a vote of the board. If for any cause a quorum does not assemble during the days above mentioned, the roll as prepared by the supervisor shall stand as if approved by the board of review.

(6) The business which the board may perform shall be conducted at a public meeting of the board held in compliance with Act No. 267 of the Public Acts of 1976, being sections 15.261 to 15.275 of the Michigan Compiled Laws. Public notice of the time, date, and place of the meeting shall be given in the manner required by Act No. 267 of the Public Acts of 1976. Notice of the date, time, and place of the meeting of the board of review shall be given at least 1 week before the meeting by publication in a generally circulated newspaper serving the area. The notice shall appear in 3 successive issues of the newspaper where available; otherwise, by the posting of the notice in 5 conspicuous places in the township.

(7) When the board of review makes a change in the assessment of property or adds property to the assessment roll, the person chargeable with the assessment shall be promptly notified in such a manner as will assure the person opportunity to attend the second meeting of the board of review provided in section 30.

**History:** 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3852;—Am. 1907, Act 326, Eff. Sept. 28, 1907;—CL 1915, 4023;—CL 1929, 3417;—Am. 1941, Act 234, Imd. Eff. June 16, 1941;—CL 1948, 211.29;—Am. 1949, Act 285, Eff. Sept. 23, 1949;—Am. 1964, Act 275, Eff. Aug. 28, 1964;—Am. 1978, Act 124, Imd. Eff. Apr. 25, 1978.

**Popular name:** Act 206

**211.30 Board of review; meetings; alternative dates; sessions; request, protest, or application for correction of assessment; hearing; examination of persons under oath; filing by nonresident taxpayer; notice; filing, hearing, and determination of objection; right of appeal; approval or disapproval of personal property exemption; indorsement and signed statement; delivery of assessment roll; ordinance or resolution authorizing filing of protest by letter; notice of option.**

Sec. 30. (1) Except as otherwise provided in subsection (2), the board of review shall meet on the second Monday in March.

(2) The governing body of the city or township may authorize, by adoption of an ordinance or resolution, alternative starting dates in March when the board of review shall initially meet, which alternative starting dates shall be the Tuesday or Wednesday following the second Monday of March.

(3) The first meeting of the board of review shall start not earlier than 9 a.m. and not later than 3 p.m. and last for not less than 6 hours. The board of review shall also meet for not less than 6 hours during the remainder of that week. Persons or their agents who have appeared to file a protest before the board of review at a scheduled meeting or at a scheduled appointment shall be afforded an opportunity to be heard by the board of review. The board of review shall schedule a final meeting after the board of review makes a change in the assessed value or tentative taxable value of property, adds property to the assessment roll, or exempts



personal property under section 9m, 9n, or 9o and removes it from the assessment roll. The board of review shall hold at least 3 hours of its required sessions for review of assessment rolls during the week of the second Monday in March after 6 p.m.

(4) A board of review shall meet a total of at least 12 hours during the week beginning the second Monday in March to hear protests. At the request of a person whose property is assessed on the assessment roll or of his or her agent, and if sufficient cause is shown, the board of review shall correct the assessed value or tentative taxable value of the property in a manner that will make the valuation of the property relatively just and proper under this act. For the appeal of a denial of a claim of exemption for personal property under section 9m, 9n, or 9o, or for an appeal under section 9o(7), if an exemption is approved, the board of review shall remove the personal property from the assessment roll. The board of review may examine under oath the person making the application, or any other person concerning the matter. A member of the board of review may administer the oath. A nonresident taxpayer may file his or her appearance, protest, and papers in support of the protest by letter, and his or her personal appearance is not required. The board of review, on its own motion, may change assessed values or tentative taxable values or add to the roll property omitted from the roll that is liable to assessment if the person who is assessed for the altered valuation or for the omitted property is promptly notified and granted an opportunity to file objections to the change at the meeting or at a subsequent meeting. An objection to a change in assessed value or tentative taxable value or to the addition of property to the tax roll shall be promptly heard and determined. Each person who makes a request, protest, or application to the board of review for the correction of the assessed value or tentative taxable value of the person's property or for the exemption of that person's personal property under section 9m, 9n, or 9o shall be notified in writing, not later than the first Monday in June, of the board of review's action on the request, protest, or application, of the state equalized valuation or tentative taxable value of the property, and of information regarding the right of further appeal to the tax tribunal. Information regarding the right of further appeal to the tax tribunal shall include, but is not limited to, a statement of the right to appeal to the tax tribunal, the address of the tax tribunal, and the final date for filing an appeal with the tax tribunal.

(5) If an exemption for personal property under section 9m, 9n, or 9o is approved, the board of review shall file an affidavit with the proper officials involved in the assessment and collection of taxes and all affected official records shall be corrected. If the board of review does not approve an exemption under section 9m, 9n, or 9o, the person claiming the exemption for that personal property may appeal that decision in writing to the Michigan tax tribunal. A correction under this subsection that approves an exemption under section 9o may be made for the year in which the appeal was filed and the immediately preceding 3 tax years. A correction under this subsection that approves an exemption under section 9m or 9n may be made only for the year in which the appeal was filed.

(6) After the board of review completes the review of the assessment roll, a majority of the board of review shall indorse the roll and sign a statement to the effect that the roll is the assessment roll for the year in which it has been prepared and approved by the board of review.

(7) The completed assessment roll shall be delivered by the appropriate assessing officer to the county equalization director not later than the tenth day after the adjournment of the board of review, or the Wednesday following the first Monday in April, whichever date occurs first.

(8) The governing body of the township or city may authorize, by adoption of an ordinance or resolution, a resident taxpayer to file his or her protest before the board of review by letter without a personal appearance by the taxpayer or his or her agent. If that ordinance or resolution is adopted, the township or city shall include a statement notifying taxpayers of this option in each assessment notice under section 24c and on each notice or publication of the meeting of the board of review.

**History:** 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3853;—Am. 1907, Act 326, Eff. Sept. 28, 1907;—CL 1915, 4024;—CL 1929, 3418;—CL 1948, 211.30;—Am. 1949, Act 285, Eff. Sept. 23, 1949;—Am. 1951, Act 48, Eff. Sept. 28, 1951;—Am. 1964, Act 275, Eff. Aug. 28, 1964;—Am. 1982, Act 539, Eff. Mar. 30, 1983;—Am. 1994, Act 9, Imd. Eff. Feb. 24, 1994;—Am. 1994, Act 415, Imd. Eff. Dec. 29, 1994;—Am. 2000, Act 210, Imd. Eff. June 27, 2000;—Am. 2003, Act 194, Imd. Eff. Nov. 10, 2003;—Am. 2013, Act 153, Imd. Eff. Nov. 5, 2013.

**Popular name:** Act 206

### **211.30a Township board of review; completion of review, date.**

Sec. 30a. In the year 1950 and thereafter the review of assessments by boards of review in all cities and townships shall be completed on or before the first Monday in April, any provisions of the charter of any city or township to the contrary notwithstanding: Provided, That the legislative body of any city or township, in order to comply with the provisions hereof, may, by ordinance, fix the period or periods for preparing the budget and for making, completing and reviewing the assessment roll, any provisions of the charter of such city or township or any law to the contrary notwithstanding.

**History:** Add. 1949, Act 285, Eff. Sept. 23, 1949.

**Popular name:** Act 206

### **211.30b Revision of personal property assessments in 1965.**

Sec. 30b. In 1965 only, regardless of the provisions of section 30a, personal property assessments in any city, township or village shall be subject to revision, upon authorization of the state tax commission, after the final meeting of the board of review and, where any assessment is so revised, the board of review shall reconvene and, after written notice to each affected taxpayer of said meeting and of the proposed change in his assessments, review the personal property assessment roll on or before April 15, 1965, and thereafter such roll shall be treated as though the review thereof had been completed at the usual time.

**History:** Add. 1965, Act 20, Imd. Eff. Apr. 22, 1965.

**Popular name:** Act 206

### **211.30c Reduced amount as basis for calculating assessed value or taxable value in succeeding year; applicability of section.**

Sec. 30c. (1) If a taxpayer has the assessed value or taxable value reduced on his or her property as a result of a protest to the board of review under section 30, the assessor shall use that reduced amount as the basis for calculating the assessment in the immediately succeeding year. However, the taxable value of that property in a tax year immediately succeeding a transfer of ownership of that property is that property's state equalized valuation in the year following the transfer as calculated under this section.

(2) If a taxpayer appears before the tax tribunal during the same tax year for which the state equalized valuation, assessed value, or taxable value is appealed and has the state equalized valuation, assessed value, or taxable value of his or her property reduced pursuant to a final order of the tax tribunal, the assessor shall use the reduced state equalized valuation, assessed value, or taxable value as the basis for calculating the assessment in the immediately succeeding year. However, the taxable value of that property in a tax year immediately succeeding a transfer of ownership of that property is that property's state equalized valuation in the year following the transfer as calculated under this section.

(3) This section applies to an assessment established for taxes levied after January 1, 1994. This section does not apply to a change in assessment due to a protest regarding a claim of exemption.

**History:** Add. 1994, Act 297, Imd. Eff. July 14, 1994;—Am. 1994, Act 415, Imd. Eff. Dec. 29, 1994;—Am. 1996, Act 476, Imd. Eff. Dec. 26, 1996.

**Popular name:** Act 206

### **211.31 Township board of review; completed roll valid; conclusive presumption.**

Sec. 31. Upon the completion of said roll and its endorsement in manner aforesaid, the same shall be conclusively presumed by all courts and tribunals to be valid, and shall not be set aside except for causes hereinafter mentioned. The omission of such indorsement shall not affect the validity of such roll.

**History:** 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3854;—CL 1915, 4025;—CL 1929, 3419;—CL 1948, 211.31.

**Popular name:** Act 206

### **211.32 Township board of review; quorum; conscription of absent members; second meeting alternative.**

Sec. 32. If from any cause a quorum shall not be present at any meeting of the board of review, it shall be the duty of the supervisor, or, in his absence, any other member of the board present, to notify each absent member to attend at once, and it shall be the duty of the member so notified to attend without delay. If from any cause the second meeting of such board of review herein provided for is not held at the time fixed therefor, then and in that case it shall meet on the next Monday thereafter, and proceed in the same manner and with like powers as if such meeting had been held as hereinbefore provided.

**History:** 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3855;—CL 1915, 4026;—CL 1929, 3420;—CL 1948, 211.32.

**Popular name:** Act 206

### **211.33 Secretary of board of review; record; filing; form.**

Sec. 33. The supervisor shall be the secretary of said board of review and shall keep a record of the proceedings of the board and of all the changes made in such assessment roll, and shall file the same with the township or city clerk with the statements made by persons assessed. In the absence of the supervisor, the board shall appoint 1 of its members to serve as secretary. The state tax commission may prescribe the form of the record whenever deemed necessary.

**History:** 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3856;—CL 1915, 4027;—CL 1929, 3421;—CL 1948, 211.33;—Am. 1964, Rendered Thursday, December 2, 2021

**211.33a Collection and levy of taxes for 2020 tax year; modifications.**

Sec. 33a. (1) Notwithstanding any provision of this act or any local charter provision or ordinance to the contrary, beginning April 6, 2020 and continuing through December 31, 2020, all of the following apply to the collection of taxes under this act for property taxes levied in 2020:

(a) The requirements of sections 30 and 30a are subject to all of the following modifications:

(i) Any review of assessments by a city or township board of review that has been completed by the effective date of the amendatory act that added this section must be considered to have been timely completed.

(ii) A completed assessment roll for 2020 that has been delivered to the director of a county tax or equalization department by the effective date of the amendatory act that added this section must be considered to have been timely delivered.

(iii) If the director of a county tax or equalization department does not receive a certified assessment roll from a board of review, the county must equalize based on the assessment roll prepared by the assessor.

(b) The requirements of section 34 are subject to both of the following modifications:

(i) The county board of commissioners in each county must meet by not later than May 15, 2020 to determine county equalized value. These meetings must be conducted in a manner consistent with the open meetings act, 1976 PA 267, MCL 15.261 to 15.275, including, for any meeting held electronically, sections 3 and 3a of the open meetings act, 1976 PA 267, MCL 15.263 and 15.263a.

(ii) The director of the tax or equalization department in each county must transmit a certified copy of the tabular statement described in section 5(2) of 1911 PA 44, MCL 209.5, in the manner required under section 5(2) of 1911 PA 44, MCL 209.5, to the state tax commission on or before May 18, 2020.

(c) The protest and dispute provisions set forth in sections 28, 29, 30, 30a, 34c, and 53b are subject to all of the following modifications:

(i) Boards of review that were not able to complete the duties set forth in section 28, 29, or 30 must meet on the Tuesday following the third Monday in July to hear protests.

(ii) In addition to purposes set forth in section 53b, boards of review meeting in July must also meet to hear any matters, including protests, provided for under section 30 that are properly before a March board of review under section 30. Boards of review must issue decisions on these matters by not later than September 1, 2020.

(iii) Boards of review meeting in July pursuant to this subdivision must do both of the following:

(A) Provide notice of their meetings in the manner required under the open meetings act, 1976 PA 267, MCL 15.261 to 15.275, including, for any meeting held electronically, all notices required by sections 3 and 3a of the open meetings act, 1976 PA 267, MCL 15.263 and 15.263a. The provision of such notice satisfies the minimum requirements of due process.

(B) Allow a resident taxpayer to file a protest before the board of review by letter without a personal appearance by the taxpayer or the taxpayer's agent.

(iv) An owner of any assessable property that disputes the classification of a particular parcel must notify the assessor and may protest the assigned classification to the board of review acting in July.

(v) An owner or assessor that did not file an appeal at the March 2020 board of review may appeal a classification decision of the board of review acting in July by filing a written petition with the state tax commission by not later than September 1, 2020.

(2) This section does not provide for a rehearing or reconsideration by a July board of review of a protest, request, or other property tax matter that was previously denied by a March board of review.

(3) The time extensions provided for in this section are automatic, and taxpayers and local officials are entitled to them without filing any additional forms with, or otherwise contacting, the department of treasury, state tax commission, or state tax tribunal.

**History:** Add. 2020, Act 297, Imd. Eff. Dec. 29, 2020.

**Compiler's note:** Enacting section 1 of Act 297 of 2020 provides:

"Enacting section 1. This amendatory act is intended to apply retroactively effective beginning April 6, 2020."

**OPEN MEETINGS ACT**  
**Act 267 of 1976**

AN ACT to require certain meetings of certain public bodies to be open to the public; to require notice and the keeping of minutes of meetings; to provide for enforcement; to provide for invalidation of governmental decisions under certain circumstances; to provide penalties; and to repeal certain acts and parts of acts.

**History:** 1976, Act 267, Eff. Mar. 31, 1977.

*The People of the State of Michigan enact:*

**15.261 Short title; effect of act on certain charter provisions, ordinances, or resolutions.**

Sec. 1. (1) This act shall be known and may be cited as the "Open meetings act".

(2) This act shall supersede all local charter provisions, ordinances, or resolutions which relate to requirements for meetings of local public bodies to be open to the public.

(3) After the effective date of this act, nothing in this act shall prohibit a public body from adopting an ordinance, resolution, rule, or charter provision which would require a greater degree of openness relative to meetings of public bodies than the standards provided for in this act.

**History:** 1976, Act 267, Eff. Mar. 31, 1977.

**15.262 Definitions.**

Sec. 2. As used in this act:

(a) "Public body" means any state or local legislative or governing body, including a board, commission, committee, subcommittee, authority, or council, that is empowered by state constitution, statute, charter, ordinance, resolution, or rule to exercise governmental or proprietary authority or perform a governmental or proprietary function; a lessee of such a body performing an essential public purpose and function pursuant to the lease agreement; or the board of a nonprofit corporation formed by a city under section 4o of the home rule city act, 1909 PA 279, MCL 117.4o.

(b) "Meeting" means the convening of a public body at which a quorum is present for the purpose of deliberating toward or rendering a decision on a public policy, or any meeting of the board of a nonprofit corporation formed by a city under section 4o of the home rule city act, 1909 PA 279, MCL 117.4o.

(c) "Closed session" means a meeting or part of a meeting of a public body that is closed to the public.

(d) "Decision" means a determination, action, vote, or disposition upon a motion, proposal, recommendation, resolution, order, ordinance, bill, or measure on which a vote by members of a public body is required and by which a public body effectuates or formulates public policy.

**History:** 1976, Act 267, Eff. Mar. 31, 1977;—Am. 2001, Act 38, Imd. Eff. July 11, 2001.

**15.263 Meetings, decisions, and deliberations of public body; requirements; attending or addressing meeting of public body; COVID-19 safety measures; tape-recording, videotaping, broadcasting, and telecasting proceedings; accommodation of absent members; remote attendance; rules; exclusion from meeting; exemptions.**

Sec. 3. (1) All meetings of a public body must be open to the public and must be held in a place available to the general public. All persons must be permitted to attend any meeting except as otherwise provided in this act. The right of a person to attend a meeting of a public body includes the right to tape-record, to videotape, to broadcast live on radio, and to telecast live on television the proceedings of a public body at a public meeting. The exercise of this right does not depend on the prior approval of the public body. However, a public body may establish reasonable rules and regulations in order to minimize the possibility of disrupting the meeting. For a meeting of a public body held in person before April 1, 2021, the public body shall do both of the following:

(a) To the extent feasible under the circumstances, ensure adherence to social distancing and mitigation measures recommended by the Centers for Disease Control and Prevention for purposes of preventing the spread of COVID-19, including the measure that an individual remain at least 6 feet from anyone from outside the individual's household.

(b) Adopt heightened standards of facility cleaning and disinfection to limit participant exposure to COVID-19, as well as protocols to clean and disinfect in the event of a positive COVID-19 case in the public body's meeting place.

(2) All decisions of a public body must be made at a meeting open to the public. For purposes of any meeting subject to this section, except a meeting of any state legislative body at which a formal vote is taken, the public body shall, subject to section 3a, establish the following procedures to accommodate the absence of

any member of the public body due to military duty, a medical condition, or a statewide or local state of emergency or state of disaster declared pursuant to law or charter or local ordinance by the governor or a local official, governing body, or chief administrative officer that would risk the personal health or safety of members of the public or the public body if the meeting were held in person:

(a) Procedures by which the absent member may participate in, and vote on, business before the public body, including, but not limited to, procedures that provide for both of the following:

(i) Two-way communication.

(ii) For each member of the public body attending the meeting remotely, a public announcement at the outset of the meeting by that member, to be included in the meeting minutes, that the member is in fact attending the meeting remotely. If the member is attending the meeting remotely for a purpose other than for military duty, the member's announcement must further identify specifically the member's physical location by stating the county, city, township, or village and state from which he or she is attending the meeting remotely.

(b) Procedures by which the public is provided notice of the absence of the member and information about how to contact that member sufficiently in advance of a meeting of the public body to provide input on any business that will come before the public body.

(3) All deliberations of a public body constituting a quorum of its members must take place at a meeting open to the public except as provided in this section and sections 7 and 8.

(4) A person must not be required as a condition of attendance at a meeting of a public body to register or otherwise provide his or her name or other information or otherwise to fulfill a condition precedent to attendance.

(5) A person must be permitted to address a meeting of a public body under rules established and recorded by the public body. The legislature or a house of the legislature may provide by rule that the right to address may be limited to prescribed times at hearings and committee meetings only.

(6) A person must not be excluded from a meeting otherwise open to the public except for a breach of the peace actually committed at the meeting.

(7) This act does not apply to the following public bodies, but only when deliberating the merits of a case:

(a) The Michigan compensation appellate commission operating as described in either of the following:

(i) Section 274 of the worker's disability compensation act of 1969, 1969 PA 317, MCL 418.274.

(ii) Section 34 of the Michigan employment security act, 1936 (Ex Sess) PA 1, 421.34.

(b) The state tenure commission created in section 1 of article VII of 1937 (Ex Sess) PA 4, MCL 38.131, when acting as a board of review from the decision of a controlling board.

(c) The employment relations commission or an arbitrator or arbitration panel created or appointed under 1939 PA 176, MCL 423.1 to 423.30.

(d) The Michigan public service commission created under 1939 PA 3, MCL 460.1 to 460.11.

(8) This act does not apply to an association of insurers created under the insurance code of 1956, 1956 PA 218, MCL 500.100 to 500.8302, or other association or facility formed under that act as a nonprofit organization of insurer members.

(9) This act does not apply to a committee of a public body that adopts a nonpolicymaking resolution of tribute or memorial, if the resolution is not adopted at a meeting.

(10) This act does not apply to a meeting that is a social or chance gathering or conference not designed to avoid this act.

(11) This act does not apply to the Michigan veterans' trust fund board of trustees or a county or district committee created under 1946 (1st Ex Sess) PA 9, MCL 35.602 to 35.610, when the board of trustees or county or district committee is deliberating the merits of an emergent need. A decision of the board of trustees or county or district committee made under this subsection must be reconsidered by the board or committee at its next regular or special meeting consistent with the requirements of this act. "Emergent need" means a situation that the board of trustees, by rules promulgated under the administrative procedures act of 1969, 1969 PA 306, MCL 24.201 to 24.328, determines requires immediate action.

(12) As used in subsection (2):

(a) "Formal vote" means a vote on a bill, amendment, resolution, motion, proposal, recommendation, or any other measure on which a vote by members of a state legislative body is required and by which the state legislative body effectuates or formulates public policy.

(b) "Medical condition" means an illness, injury, disability, or other health-related condition.

**History:** 1976, Act 267, Eff. Mar. 31, 1977;—Am. 1981, Act 161, Imd. Eff. Nov. 30, 1981;—Am. 1986, Act 269, Imd. Eff. Dec. 19, 1986;—Am. 1988, Act 158, Imd. Eff. June 14, 1988;—Am. 1988, Act 278, Imd. Eff. July 27, 1988;—Am. 2016, Act 504, Eff. Apr. 9, 2017;—Am. 2018, Act 485, Eff. Mar. 29, 2019;—Am. 2020, Act 228, Imd. Eff. Oct. 16, 2020;—Am. 2020, Act 254, Imd. Eff. Dec. 22, 2020.

**15.263a Electronic public meetings; telephonic or video conferencing; "agricultural commodity group" defined; permissibility under certain circumstances; 2-way communication required; advance notice of electronic meetings; availability of agenda; registration requirement prohibited; remote participation limited to military duty or medical condition.**

Sec. 3a. (1) A meeting of a public body held, in whole or in part, electronically by telephonic or video conferencing in compliance with this section and, except as otherwise required in this section, all of the provisions of this act applicable to a nonelectronic meeting, is permitted by this act in the following circumstances:

(a) Before March 31, 2021 and retroactive to March 18, 2020, any circumstances, including, but not limited to, any of the circumstances requiring accommodation of absent members described in section 3(2).

(b) Subject to subdivision (d), on and after March 31, 2021 through December 31, 2021, only those circumstances requiring accommodation of members absent for the reasons described in section 3(2). For the purpose of permitting an electronic meeting due to a local state of emergency or state of disaster, this subdivision applies only as follows:

(i) To permit the electronic attendance of a member of the public body who resides in the affected area.

(ii) To permit the electronic meeting of a public body that usually holds its meetings in the affected area.

(c) Subject to subdivision (d), after December 31, 2021, only in the circumstances requiring accommodation of members absent due to military duty as described in section 3(2).

(d) On and after March 31, 2021, for a public body that is an agricultural commodity group, any circumstances, including, but not limited to, any of the circumstances requiring accommodation of absent members described in section 3(2). As used in this subdivision, "agricultural commodity group" means any of the following:

(i) A committee as that term is defined in section 2 of the agricultural commodities marketing act, 1965 PA 232, MCL 290.652.

(ii) The state beef industry commission created in section 3 of the beef industry commission act, 1972 PA 291, MCL 287.603.

(iii) The potato industry commission created in section 2 of 1970 PA 29, MCL 290.422.

(iv) The Michigan bean commission created in section 3 of 1965 PA 114, MCL 290.553.

(2) A meeting of a public body held electronically under this section must be conducted in a manner that permits 2-way communication so that members of the public body can hear and be heard by other members of the public body, and so that public participants can hear members of the public body and can be heard by members of the public body and other participants during a public comment period. A public body may use technology to facilitate typed public comments during the meeting submitted by members of the public participating in the meeting that may be read to or shared with members of the public body and other participants to satisfy the requirement under this subsection that members of the public be heard by others during the electronic meeting and the requirement under section 3(5) that members of the public be permitted to address the electronic meeting.

(3) Except as otherwise provided in subsection (8), a physical place is not required for an electronic meeting held under this section, and members of a public body and members of the public participating electronically in a meeting held under this section that occurs in a physical place are to be considered present and in attendance at the meeting for all purposes.

(4) If a public body directly or indirectly maintains an official internet presence that includes monthly or more frequent updates of public meeting agendas or minutes, the public body shall, in addition to any other notices that may be required under this act, post advance notice of a meeting held electronically under this section on a portion of the public body's website that is fully accessible to the public. The public notice on the website must be included on either the homepage or on a separate webpage dedicated to public notices for nonregularly scheduled or electronic public meetings that is accessible through a prominent and conspicuous link on the website's homepage that clearly describes its purpose for public notification of nonregularly scheduled or electronic public meetings. Subject to the requirements of this section, any scheduled meeting of a public body may be held as an electronic meeting under this section if a notice consistent with this section is posted at least 18 hours before the meeting begins. Notice of a meeting of a public body held electronically must clearly explain all of the following:

(a) Why the public body is meeting electronically.

(b) How members of the public may participate in the meeting electronically. If a telephone number, internet address, or both are needed to participate, that information must be provided specifically.

(c) How members of the public may contact members of the public body to provide input or ask questions on any business that will come before the public body at the meeting.

(d) How persons with disabilities may participate in the meeting.

(5) Beginning on the effective date of the amendatory act that added this section, if an agenda exists for an electronic meeting held under this section by a public body that directly or indirectly maintains an official internet presence that includes monthly or more frequent updates of public meeting agendas or minutes, the public body shall, on a portion of the website that is fully accessible to the public, make the agenda available to the public at least 2 hours before the electronic meeting begins. This publication of the agenda does not prohibit subsequent amendment of the agenda at the meeting.

(6) A public body shall not, as a condition of participating in an electronic meeting of the public body held under this section, require a person to register or otherwise provide his or her name or other information or otherwise to fulfill a condition precedent to attendance, other than mechanisms established and required by the public body necessary to permit the person to participate in a public comment period of the meeting.

(7) Members of the general public otherwise participating in a meeting of a public body held electronically under this section are to be excluded from participation in a closed session of the public body held electronically during that meeting if the closed session is convened and held in compliance with the requirements of this act applicable to a closed session.

(8) At a meeting held under this section that accommodates members absent due to military duty or a medical condition, only those members absent due to military duty or a medical condition may participate remotely. Any member who is not on military duty or does not have a medical condition must be physically present at the meeting to participate.

**History:** Add. 2020, Act 228, Imd. Eff. Oct. 16, 2020;—Am. 2020, Act 254, Imd. Eff. Dec. 22, 2020;—Am. 2021, Act 54, Imd. Eff. July 13, 2021.

#### **15.264 Public notice of meetings generally; contents; places of posting.**

Sec. 4. The following provisions shall apply with respect to public notice of meetings:

(a) A public notice shall always contain the name of the public body to which the notice applies, its telephone number if one exists, and its address.

(b) A public notice for a public body shall always be posted at its principal office and any other locations considered appropriate by the public body. Cable television may also be utilized for purposes of posting public notice.

(c) If a public body is a part of a state department, part of the legislative or judicial branch of state government, part of an institution of higher education, or part of a political subdivision or school district, a public notice shall also be posted in the respective principal office of the state department, the institution of higher education, clerk of the house of representatives, secretary of the state senate, clerk of the supreme court, or political subdivision or school district.

(d) If a public body does not have a principal office, the required public notice for a local public body shall be posted in the office of the county clerk in which the public body serves and the required public notice for a state public body shall be posted in the office of the secretary of state.

**History:** 1976, Act 267, Eff. Mar. 31, 1977;—Am. 1984, Act 87, Imd. Eff. Apr. 19, 1984.

#### **15.265 Public notice of regular meetings, change in schedule of regular meetings, rescheduled regular meetings, or special meetings; posting; statement of date, time, and place; website; recess or adjournment; emergency sessions; emergency public meeting; meeting in residential dwelling; limitation; notice; duration requirement.**

Sec. 5. (1) A meeting of a public body shall not be held unless public notice is given as provided in this section by a person designated by the public body.

(2) For regular meetings of a public body, there shall be posted within 10 days after the first meeting of the public body in each calendar or fiscal year a public notice stating the dates, times, and places of its regular meetings.

(3) If there is a change in the schedule of regular meetings of a public body, there shall be posted within 3 days after the meeting at which the change is made, a public notice stating the new dates, times, and places of its regular meetings.

(4) Except as provided in this subsection or in subsection (6), for a rescheduled regular or a special meeting of a public body, a public notice stating the date, time, and place of the meeting shall be posted at least 18 hours before the meeting in a prominent and conspicuous place at both the public body's principal office and, if the public body directly or indirectly maintains an official internet presence that includes monthly or more frequent updates of public meeting agendas or minutes, on a portion of the website that is

fully accessible to the public. The public notice on the website shall be included on either the homepage or on a separate webpage dedicated to public notices for nonregularly scheduled public meetings and accessible via a prominent and conspicuous link on the website's homepage that clearly describes its purpose for public notification of those nonregularly scheduled public meetings. The requirement of 18-hour notice does not apply to special meetings of subcommittees of a public body or conference committees of the state legislature. A conference committee shall give a 6-hour notice. A second conference committee shall give a 1-hour notice. Notice of a conference committee meeting shall include written notice to each member of the conference committee and the majority and minority leader of each house indicating time and place of the meeting.

(5) A meeting of a public body that is recessed for more than 36 hours shall be reconvened only after public notice that is equivalent to that required under subsection (4) has been posted. If either house of the state legislature is adjourned or recessed for less than 18 hours, the notice provisions of subsection (4) are not applicable. Nothing in this section bars a public body from meeting in emergency session in the event of a severe and imminent threat to the health, safety, or welfare of the public when 2/3 of the members serving on the body decide that delay would be detrimental to efforts to lessen or respond to the threat. However, if a public body holds an emergency public meeting that does not comply with the 18-hour posted notice requirement, it shall make paper copies of the public notice for the emergency meeting available to the public at that meeting. The notice shall include an explanation of the reasons that the public body cannot comply with the 18-hour posted notice requirement. The explanation shall be specific to the circumstances that necessitated the emergency public meeting, and the use of generalized explanations such as "an imminent threat to the health of the public" or "a danger to public welfare and safety" does not meet the explanation requirements of this subsection. If the public body directly or indirectly maintains an official internet presence that includes monthly or more frequent updates of public meeting agendas or minutes, it shall post the public notice of the emergency meeting and its explanation on its website in the manner described for an internet posting in subsection (4). Within 48 hours after the emergency public meeting, the public body shall send official correspondence to the board of county commissioners of the county in which the public body is principally located, informing the commission that an emergency public meeting with less than 18 hours' public notice has taken place. The correspondence shall also include the public notice of the meeting with explanation and shall be sent by either the United States postal service or electronic mail. Compliance with the notice requirements for emergency meetings in this subsection does not create, and shall not be construed to create, a legal basis or defense for failure to comply with other provisions of this act and does not relieve the public body from the duty to comply with any provision of this act.

(6) A meeting of a public body may only take place in a residential dwelling if a nonresidential building within the boundary of the local governmental unit or school system is not available without cost to the public body. For a meeting of a public body that is held in a residential dwelling, notice of the meeting shall be published as a display advertisement in a newspaper of general circulation in the city or township in which the meeting is to be held. The notice shall be published not less than 2 days before the day on which the meeting is held, and shall state the date, time, and place of the meeting. The notice shall be at the bottom of the display advertisement, set off in a conspicuous manner, and include the following language: "This meeting is open to all members of the public under Michigan's open meetings act".

(7) A durational requirement for posting a public notice of a meeting under this act is the time that the notice is required to be accessible to the public.

**History:** 1976, Act 267, Eff. Mar. 31, 1977;—Am. 1978, Act 256, Imd. Eff. June 21, 1978;—Am. 1982, Act 134, Imd. Eff. Apr. 22, 1982;—Am. 1984, Act 167, Imd. Eff. June 29, 1984;—Am. 2012, Act 528, Imd. Eff. Dec. 28, 2012.

### **15.266 Providing copies of public notice on written request; fee.**

Sec. 6. (1) Upon the written request of an individual, organization, firm, or corporation, and upon the requesting party's payment of a yearly fee of not more than the reasonable estimated cost for printing and postage of such notices, a public body shall send to the requesting party by first class mail a copy of any notice required to be posted pursuant to section 5(2) to (5).

(2) Upon written request, a public body, at the same time a public notice of a meeting is posted pursuant to section 5, shall provide a copy of the public notice of that meeting to any newspaper published in the state and to any radio and television station located in the state, free of charge.

**History:** 1976, Act 267, Eff. Mar. 31, 1977.

### **15.267 Closed sessions; roll call vote; separate set of minutes.**

Sec. 7. (1) A 2/3 roll call vote of members elected or appointed and serving is required to call a closed session, except for the closed sessions permitted under section 8(a), (b), (c), (g), (i), and (j). The roll call vote



and the purpose or purposes for calling the closed session shall be entered into the minutes of the meeting at which the vote is taken.

(2) A separate set of minutes shall be taken by the clerk or the designated secretary of the public body at the closed session. These minutes shall be retained by the clerk of the public body, are not available to the public, and shall only be disclosed if required by a civil action filed under section 10, 11, or 13. These minutes may be destroyed 1 year and 1 day after approval of the minutes of the regular meeting at which the closed session was approved.

**History:** 1976, Act 267, Eff. Mar. 31, 1977;—Am. 1993, Act 81, Eff. Apr. 1, 1994;—Am. 1996, Act 464, Imd. Eff. Dec. 26, 1996.

### **15.268 Closed sessions; permissible purposes.**

Sec. 8. A public body may meet in a closed session only for the following purposes:

(a) To consider the dismissal, suspension, or disciplining of, or to hear complaints or charges brought against, or to consider a periodic personnel evaluation of, a public officer, employee, staff member, or individual agent, if the named individual requests a closed hearing. An individual requesting a closed hearing may rescind the request at any time, in which case the matter at issue must be considered after the rescission only in open sessions.

(b) To consider the dismissal, suspension, or disciplining of a student if the public body is part of the school district, intermediate school district, or institution of higher education that the student is attending, and if the student or the student's parent or guardian requests a closed hearing.

(c) For strategy and negotiation sessions connected with the negotiation of a collective bargaining agreement if either negotiating party requests a closed hearing.

(d) To consider the purchase or lease of real property up to the time an option to purchase or lease that real property is obtained.

(e) To consult with its attorney regarding trial or settlement strategy in connection with specific pending litigation, but only if an open meeting would have a detrimental financial effect on the litigating or settlement position of the public body.

(f) To review and consider the contents of an application for employment or appointment to a public office if the candidate requests that the application remain confidential. However, except as otherwise provided in this subdivision, all interviews by a public body for employment or appointment to a public office must be held in an open meeting pursuant to this act. This subdivision does not apply to a public office described in subdivision (j).

(g) Partisan caucuses of members of the state legislature.

(h) To consider material exempt from discussion or disclosure by state or federal statute.

(i) For a compliance conference conducted under section 16231 of the public health code, 1978 PA 368, MCL 333.16231, before a complaint is issued.

(j) In the process of searching for and selecting a president of an institution of higher education established under section 4, 5, or 6 of article VIII of the state constitution of 1963, to review the specific contents of an application, to conduct an interview with a candidate, or to discuss the specific qualifications of a candidate if the particular process of searching for and selecting a president of an institution of higher education meets all of the following requirements:

(i) The search committee in the process, appointed by the governing board, consists of at least 1 student of the institution, 1 faculty member of the institution, 1 administrator of the institution, 1 alumnus of the institution, and 1 representative of the general public. The search committee also may include 1 or more members of the governing board of the institution, but the number does not constitute a quorum of the governing board. However, the search committee must not be constituted in such a way that any 1 of the groups described in this subparagraph constitutes a majority of the search committee.

(ii) After the search committee recommends the 5 final candidates, the governing board does not take a vote on a final selection for the president until at least 30 days after the 5 final candidates have been publicly identified by the search committee.

(iii) The deliberations and vote of the governing board of the institution on selecting the president take place in an open session of the governing board.

(k) For a school board to consider security planning to address existing threats or prevent potential threats to the safety of the students and staff. As used in this subdivision, "school board" means any of the following:

(i) That term as defined in section 3 of the revised school code, 1976 PA 451, MCL 380.3.

(ii) An intermediate school board as that term is defined in section 4 of the revised school code, 1976 PA 451, MCL 380.4.

(iii) A board of directors of a public school academy as described in section 502 of the revised school code, 1976 PA 451, MCL 380.502.

(iv) The local governing board of a public community or junior college as described in section 7 of article VIII of the state constitution of 1963.

(l) For a county veteran services committee to interview a veteran or a veteran's spouse or dependent regarding that individual's application for benefits or financial assistance and discuss that individual's application for benefits or financial assistance, if the applicant requests a closed hearing. This subdivision does not apply to a county veteran services committee voting on whether to grant or deny an individual's application for benefits or financial assistance. As used in this subdivision, "county veteran services committee" means a committee created by a county board of commissioners under section 1 of 1953 PA 192, MCL 35.621, or a soldiers' relief commission created under section 2 of 1899 PA 214, MCL 35.22.

**History:** 1976, Act 267, Eff. Mar. 31, 1977;—Am. 1984, Act 202, Imd. Eff. July 3, 1984;—Am. 1993, Act 81, Eff. Apr. 1, 1994;—Am. 1996, Act 464, Imd. Eff. Dec. 26, 1996;—Am. 2018, Act 467, Eff. Mar. 27, 2019;—Am. 2021, Act 31, Imd. Eff. June 24, 2021.

### **15.269 Minutes.**

Sec. 9. (1) Each public body shall keep minutes of each meeting showing the date, time, place, members present, members absent, any decisions made at a meeting open to the public, and the purpose or purposes for which a closed session is held. The minutes shall include all roll call votes taken at the meeting. The public body shall make any corrections in the minutes at the next meeting after the meeting to which the minutes refer. The public body shall make corrected minutes available at or before the next subsequent meeting after correction. The corrected minutes shall show both the original entry and the correction.

(2) Minutes are public records open to public inspection, and a public body shall make the minutes available at the address designated on posted public notices pursuant to section 4. The public body shall make copies of the minutes available to the public at the reasonable estimated cost for printing and copying.

(3) A public body shall make proposed minutes available for public inspection within 8 business days after the meeting to which the minutes refer. The public body shall make approved minutes available for public inspection within 5 business days after the meeting at which the minutes are approved by the public body.

(4) A public body shall not include in or with its minutes any personally identifiable information that, if released, would prevent the public body from complying with section 444 of subpart 4 of part C of the general education provisions act, 20 USC 1232g, commonly referred to as the family educational rights and privacy act of 1974.

**History:** 1976, Act 267, Eff. Mar. 31, 1977;—Am. 1982, Act 130, Imd. Eff. Apr. 20, 1982;—Am. 2004, Act 305, Imd. Eff. Aug. 11, 2004.

### **15.270 Decisions of public body; presumption; civil action to invalidate; jurisdiction; venue; reenactment of disputed decision.**

Sec. 10. (1) Decisions of a public body shall be presumed to have been adopted in compliance with the requirements of this act. The attorney general, the prosecuting attorney of the county in which the public body serves, or any person may commence a civil action in the circuit court to challenge the validity of a decision of a public body made in violation of this act.

(2) A decision made by a public body may be invalidated if the public body has not complied with the requirements of section 3(1), (2), and (3) in making the decision or if failure to give notice in accordance with section 5 has interfered with substantial compliance with section 3(1), (2), and (3) and the court finds that the noncompliance or failure has impaired the rights of the public under this act.

(3) The circuit court shall not have jurisdiction to invalidate a decision of a public body for a violation of this act unless an action is commenced pursuant to this section within the following specified period of time:

(a) Within 60 days after the approved minutes are made available to the public by the public body except as otherwise provided in subdivision (b).

(b) If the decision involves the approval of contracts, the receipt or acceptance of bids, the making of assessments, the procedures pertaining to the issuance of bonds or other evidences of indebtedness, or the submission of a borrowing proposal to the electors, within 30 days after the approved minutes are made available to the public pursuant to that decision.

(4) Venue for an action under this section shall be any county in which a local public body serves or, if the decision of a state public body is at issue, in Ingham county.

(5) In any case where an action has been initiated to invalidate a decision of a public body on the ground that it was not taken in conformity with the requirements of this act, the public body may, without being deemed to make any admission contrary to its interest, reenact the disputed decision in conformity with this act. A decision reenacted in this manner shall be effective from the date of reenactment and shall not be declared invalid by reason of a deficiency in the procedure used for its initial enactment.

**History:** 1976, Act 267, Eff. Mar. 31, 1977.

**15.271 Civil action to compel compliance or enjoin noncompliance; commencement; venue; security not required; commencement of action for mandamus; court costs and attorney fees.**

Sec. 11. (1) If a public body is not complying with this act, the attorney general, prosecuting attorney of the county in which the public body serves, or a person may commence a civil action to compel compliance or to enjoin further noncompliance with this act.

(2) An action for injunctive relief against a local public body shall be commenced in the circuit court, and venue is proper in any county in which the public body serves. An action for an injunction against a state public body shall be commenced in the circuit court and venue is proper in any county in which the public body has its principal office, or in Ingham county. If a person commences an action for injunctive relief, that person shall not be required to post security as a condition for obtaining a preliminary injunction or a temporary restraining order.

(3) An action for mandamus against a public body under this act shall be commenced in the court of appeals.

(4) If a public body is not complying with this act, and a person commences a civil action against the public body for injunctive relief to compel compliance or to enjoin further noncompliance with the act and succeeds in obtaining relief in the action, the person shall recover court costs and actual attorney fees for the action.

**History:** 1976, Act 267, Eff. Mar. 31, 1977.

**15.272 Violation as misdemeanor; penalty.**

Sec. 12. (1) A public official who intentionally violates this act is guilty of a misdemeanor punishable by a fine of not more than \$1,000.00.

(2) A public official who is convicted of intentionally violating a provision of this act for a second time within the same term shall be guilty of a misdemeanor and shall be fined not more than \$2,000.00, or imprisoned for not more than 1 year, or both.

**History:** 1976, Act 267, Eff. Mar. 31, 1977.

**15.273 Violation; liability.**

Sec. 13. (1) A public official who intentionally violates this act shall be personally liable in a civil action for actual and exemplary damages of not more than \$500.00 total, plus court costs and actual attorney fees to a person or group of persons bringing the action.

(2) Not more than 1 action under this section shall be brought against a public official for a single meeting. An action under this section shall be commenced within 180 days after the date of the violation which gives rise to the cause of action.

(3) An action for damages under this section may be joined with an action for injunctive or exemplary relief under section 11.

**History:** 1976, Act 267, Eff. Mar. 31, 1977.

**15.273a Selection of president by governing board of higher education institution; violation; civil fine.**

Sec. 13a. If the governing board of an institution of higher education established under section 4, 5, or 6 of article VIII of the state constitution of 1963 violates this act with respect to the process of selecting a president of the institution at any time after the recommendation of final candidates to the governing board, as described in section 8(j), the institution is responsible for the payment of a civil fine of not more than \$500,000.00. This civil fine is in addition to any other remedy or penalty under this act. To the extent possible, any payment of fines imposed under this section shall be paid from funds allocated by the institution of higher education to pay for the travel and expenses of the members of the governing board.

**History:** Add. 1996, Act 464, Imd. Eff. Dec. 26, 1996.

**15.274 Repeal of MCL 15.251 to 15.253.**

Sec. 14. Act No. 261 of the Public Acts of 1968, being sections 15.251 to 15.253 of the Compiled Laws of 1970, is repealed.

**History:** 1976, Act 267, Eff. Mar. 31, 1977.

**15.275 Effective date.**

Sec. 15. This act shall take effect January 1, 1977.

**History:** 1976, Act 267, Eff. Mar. 31, 1977.