

Charter Township of Chocolay

2016 December Board of Review

The Board of Review will have a special meeting on Tuesday, December 13, 2016 at 10:00 AM at the Chocolay Township Hall located at 5010 US 41 S, Marquette, MI.

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

The meeting will be held to correct **principal residence exemption** for the current year and the preceding three years (MCL 211.7cc(19)) An owner of property that is a “homestead” or is “qualified agricultural” property on November 1st may appeal to the December Board of Review for the current year and the 3 immediately preceding years **if the exemption was not on the tax roll.** (211.7cc(14)) and 211.7ee(6)

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**rescission of a homestead exemption** to the December Board of Review in either the year for which the exemption is rescinded or in the immediately succeeding year.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

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

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

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

The Chocolay Township Board will provide necessary reasonable auxiliary aids and services to individuals with disabilities at the meeting upon ten (10) business days' notice to the Chocolay Township Board

Donald N. Bode, MPA, MMAO
Chocolay Township Assessor
Dated: Friday, December 13, 2016