

# Chocolay Township 2017 July Board of Review

Will be held on **Tuesday, July 18, 2017 at 10:00 AM** at the Chocolay Township Hall located at 5010 US 41 S

The meeting will be held to *correct homestead exemptions and qualified errors* on the 2017 assessment roll.

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

An owner of property that is a “homestead” or is “qualified agricultural” property on May 1st may appeal to the July 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the *rescission of a homestead exemption* to the July Board of Review in either the year for which the exemption is rescinded or in the immediately succeeding year. (211.7cc(10))

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

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

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

*The Chocolay Township Board will provide necessary reasonable auxiliary aids and services to individuals with disabilities at the meeting upon four (4) business days' notice to the Chocolay Township Board*

Sam Gerber, MCAO  
Assessor Charter Township of Chocolay