

# Fort Gratiot Charter Township

## BOARD OF REVIEW

2025 BOARD OF REVIEW MEMBERS			
MEMBER	1 <sup>ST</sup> APPOINTED	REAPPOINTED	EXPIRES
Bonnie Barrett	03/07/2017	12/04/2024	12/31/2026
Jodi L. Smith	03/03/2010	12/04/2024	12/31/2026
Lowell D. Marlar	02/20/2019	12/04/2024	12/31/2026
Patti Bundy (Alternate)	02/28/2022	12/04/2024	12/31/2026
(Alternate)			
<i>Members are appointed to two (2) year terms that begin January 1<sup>st</sup> of each odd numbered year.</i>			

2025 MEETING DATES		
MEETING DATE	TIME(S)	DESCRIPTION
Tuesday, March 4	9:00 AM	Board organizational meeting; No appeals are heard
Monday, March 10	9:00 AM – 12:00 PM	<b>By Appointment Only.</b> Appeals only; No corrections
Monday, March 10	1:00 PM – 4:00 PM	<b>By Appointment Only.</b> Appeals only; No corrections
Thursday, March 13	5:00 PM – 9:00 PM	<b>By Appointment Only.</b> Appeals only; No corrections
Friday, March 14	9:00 AM – 12:00 PM	<b>By Appointment Only.</b> Appeals only; No corrections
TBD	TBD	MBOR decision meeting(s); No appeals are heard
Tuesday, July 22	9:00 AM	Clerical errors and mutual mistakes of fact; Poverty
Tuesday, December 9	9:00 AM	Clerical errors and mutual mistakes of fact; Poverty

**The Board of Review reviews the assessment roll received from the Assessor to check to see if it is complete, accurate, uniform, and valid. They conduct public hearings in March to hear appeals from property owners.**

### Should I Appeal to the Board of Review?

Each February, prior to the March meetings of the Board of Review, assessment change notices are mailed. These informational notices include State Equalized Value (SEV), Taxable Value (TV), the percent of exemption as a Principal Residence (homestead) or Qualified Agricultural Property, and whether or not an Ownership Transfer has occurred. If you believe the Assessed Value is more than half the value of your property, you may appeal the Assessed and/or Taxable Values at the March Board of Review. The Board has no control over millage rates or property taxes. Other reasons to appeal to the Board of Review would include:

**CLASSIFICATION:** Indicates the use of your property. There are six classifications, Agricultural, Commercial, Developmental, Industrial, Residential and Timber Cutover.

**EQUITY:** All properties within the jurisdiction are to be assessed at the same ratio; 50% of True Cash Value.

**HARDSHIP:** Poverty stricken property owners can request tax relief from the Board of Review through a hardship. Household financial documentation will be necessary.

**STATUS:** Certain properties are tax-exempt.

### How Do I Prepare for the Board of Review?

The taxpayer must provide evidence showing the assessment placed upon the property is incorrect. The Board of Review needs good reason to alter an assessment. It is imperative to be able to answer the questions, “What do you think the property is worth?” and “What are you basing your opinion on?” All assessments are to be based on the sales of similar properties. You may hire a professional appraiser, or you can look at sales in your neighborhood and compare them to your home. Per state law, neither the Assessor nor the Board of Review can raise or lower a property assessment based solely on its sale price. Mortgage appraisals also may not show True Cash Value.

### When Do I Receive Notification on the Outcome of the Boards Decision?

Every person who protests before the Board will be notified in writing no later than the first Monday in June of the Board's action on the protest. The decision of the Board is binding for the current assessment year only.

### Can I Appeal the March Board of Reviews Decision?

Yes. Assessments reviewed by the Board of Review may be appealed to the Michigan Tax Tribunal. The appeal deadline for Residential and Agricultural properties is July 31<sup>st</sup> of that year.

**To make an appointment for the Board of Review, after March 1<sup>st</sup>, contact the assessing office at (810) 385-4489**

Stephen Jones, MAAO, MCPPE x 1101, [sjones@fortgratiot.us](mailto:sjones@fortgratiot.us)

Autumn Westbrook, MCAO x 1106, [awestbrook@fortgratiot.us](mailto:awestbrook@fortgratiot.us)

Molly Perry, MCAT x 1199, [mperry@fortgratiot.us](mailto:mperry@fortgratiot.us)

**(contact assessing during the year {besides MBOR time} to go over your assessment record. We are here to work with you in making your record card correct. Ultimately it is the property owner’s responsibility to make sure your record card is correct.**