

City of Flint, Michigan

Board of Review

GENERAL RULES

By authority conferred on the Board of Review by Sec. 7-202-D and Sec. 1-801 of the Charter of the City of Flint, Michigan and the Flint City Code Sec. 18-5.2

Part 1: General Provisions

R 7-202.1 Definitions

Rule 1 As used in these rules:

(a). “General Property Tax Act” means Act 206 of the Public Acts of 1893, as amended, being Sections 211.1 to 211.155 of the Michigan Compiled Laws (MCL).

(b). “Taxation of Lessors or Users of Tax-Exempt Real Property” means Public Act 189 of 1953, as amended, being Sections 211.181 and 211.182 of the MCL.

(c). “Industrial Facilities Tax Certificate” means Public Act 198 of 1974, as amended, being Sections 207.551 to 207.571 of the MCL

(d). “Commercial Facilities Tax Exemption Certificate” means Public Act 255 of 1978, as amended, being Sections 207.551 to 207.668 of the MCL

(e). “Obsolete Property Rehabilitation Act (OPRA)” means Public Act 146 of 2000, as amended, being Sections 125.2781 to 125.2797 of the MCL.

(f). “Commercial Rehabilitation Act (CRA)” means Public Act 210 of 2005, as amended, being Sections 207.841 to 207.856 of the MCL.

(g). “Land Bank Fast Track Act” means Public Act 147 of 2003, being section 124.751 to 124.774 of the MCL

(h) Any future tax abatement passed by the State Legislation and signed by the Governor of this State.

(i). “Board” means the Board of Review as provided for in Section 7-202 of the Charter of the City of Flint.

(j). “Assessment Roll” means the Electronic Assessment Roll (including all of the rolls involved with properties subject to the acts listed in Rules 1(c) to 1(h) for the real and personal property of the City of Flint for the then current year as certified by the City Assessor and delivered to the Board at its first meeting for review.

(k). “Real Estate Index Number System” means a permanent number assigned to each parcel of real property as provided for in Section 211.25a MCL or, in the case of personal property, Act and Specific Tax Roll properties, that number assigned by the Division of Assessments to each personal property assessment and to each specific tax assessment.

(i). “Clerk” means the City Clerk or the representative of the City Clerk.

R 7-202.2 Organization

Rule 2

(a). Each year, at its first meeting, the Board shall elect a chairperson, by means of nomination by the members or by self-nomination.

(b). Each year, at its first meeting, the Board shall elect a Vice-chairperson, by means of nomination by the members or by self-nomination

(c). The Chairperson shall appoint three (3) committees of three (3) of the board. Those members shall designate one member who shall serve as chair of the committee. Generally, there shall be no transfer of a member or members to another committee. However, the Board, in its discretion, may reorganize the three (3) committees in extenuating circumstances. Each committee of three (3) members will hear protests and make an independent decision, with majority agreeing upon the decision.

(d). The Chairperson will notify the Mayor, when, in the opinion of the majority of the Board, finds grounds for removal of a member due to any of the following: nonattendance, disruptive or unethical behavior. A recommendation of

removal shall be submitted in writing, to the Mayor and then approval of the City Council for the removal of the member.

(d). All members of the Board shall be expected to attend all meetings, with an exception given to emergencies.

(f) All members shall be afforded educational opportunities and shall be required to attend. If an emergency precludes a member from attending an educational meeting/class, he/she must contact the Assessor to request another meeting/class.

R 7-202.3 Time of Meeting

Rule 3

(a). During the March meetings, the Board shall meet on the days, during the time and in the location prescribed by ordinance 18-5.3, and proceed in compliance with the General Property Tax Act to review the Assessment Rolls for: the General Property Tax Act, the Taxation of Lessors or Users of Tax-Exempt Property and all Specific tax rolls.

(b). Notice of date, time and place of meeting of the March Board of Review shall be given by the City Clerk “at least one week prior to the meeting in a generally circulated newspaper serving the area in three (3) successive issues. If a newspaper is not available, the notice shall be posted in five (5) conspicuous places in the Township” per MCL 211.29(6).

(c) The Board shall also meet the Tuesday following the third Monday in July and the Tuesday following the second Monday in December in accordance and for the purpose stated in 211.53b MCL.

(d) At the beginning of each meeting a roll call shall occur.

(e) There shall be a time at the beginning of the meeting for public comment.

Part 2. Procedure in General

R 7-202.4 Hearing Procedure

Rule 4 Petitioners to the Board may be heard by a committee referred to in Rule 2. The committee will make an independent decision regarding the evidence presented to them with majority in agreement.

R 7-202.5

Rule 5 Filing of Petitions/Affidavits

(a). Petitions shall be done in writing on forms prescribed by the State Tax Commission.

(b). Any resident or nonresident property owner is authorized to file his/her Petition before the board of review in letter format without a personal appearance by said owner or his/her agent (City Code Section 18-5.4)

(c). Upon filing of a Petition, the Board, or its designee, shall assign an individual petition number and enter into the log the Property Identification Number, the owner's name, property address and petition number assigned.

(d). Petitions presented to the Board without adequate factual data upon which to render a decision will be denied for lack of information.

(e). A separate petition shall be filed for each property identification number.

(f). During July/December Board of Review, a Principle Residence Exemption or Request to Rescind Principle Residence Exemption Affidavits shall be considered a request from the owner of the property to review for prior years when the required documentation to establish they occupied the home is presented with the Affidavit.

R 7-202.6 Representation

Rule 6.

(a). Petition may be submitted by a property owner on his or her own behalf or by such other representative as the owner may appoint.

(b). Where the Petition is not signed by the owner or by an attorney at law on behalf of the owner, the Board shall require:

- 1). The owner's authorized representative to provide a **notarized** written statement of authorization for the current year signed by the owner; OR
- 2). The owner's attorney may provide a currently dated appearance form indicating that said attorney is appearing on behalf of the owner; OR
- 3). A representative, with Power of Estate or Power of Attorney, stating they have power over the real parcel on the Petition.

The Board may, however, in its discretion, permit an appearance without a notarized written statement of authorization when, based on facts presented to the Board, it is satisfied that to require such notarized written statement would cause undue burden on the owner or deny the owner due process of the law.

(c). A corporation, unincorporated association or unit of government may be represented by an authorized officer or employee. An estate or trust may be represented by a fiduciary. A person shall state on the Petition his/her name, address and telephone number. They shall have a notarized written statement stating they have authority.

(d). All parties appearing before the Board shall conduct themselves with proper decorum.

R 7-202.7 Board of Review Minutes

Rule 7.

The Clerk, or their designee, shall keep minutes on each Petition filed which shall state the name of the property owner, the name of the representative or agent, if any, the address of the property, the date of appearance, the property identification number, the assessed valuation of the property under protest and the subsequent final action of the committee.

R 7-202.8 Completion of the Review of the Assessment Roll

Rule 8.

(a) Upon completion of its review of the Assessment Roll, a majority of the Board of Review shall sign a certificate. The certificate shall be approved by the State Tax Commission and one shall be prepared for the Ad Valorem and each Specific Roll.

(b) The Chairperson and Clerk shall attach its certification thereto that it has been reviewed and approved by the Board of Review and that it is the assessment roll for the City of Flint in the year in which it has been approved. Such certificate shall be signed by the Chairperson and the City Clerk and may be in the following form: The Board of Review of the City of Flint certifies that the foregoing roll is the assessment Roll of the City of Flint for the Year 20__ as approved by said Board.

R 7-202.9 Notice of Board of Review Action

Rule 9.

The Board's designee shall notify each petitioner or his/her agent or designee in writing, not later than the first Monday in May, of the Board's action and the right to further appeal to the Michigan Tax Tribunal.

R 7-202.10 Appeals

Rule 10.

(a) Any appeal of the value or exemption decision of the Board, shall be made in accordance with Act 186 of Public Acts of 1973, as amended, to the Michigan Tax Tribunal.

(b) Appeals of decision by the Board regarding classification shall be made to the State Tax Commission within 30 days of adjournment of the Board of Review.