



PUBLIC SERVICE ANNOUNCEMENT

For Immediate Release
July 14, 2020

For More Information:
Assessing / 225-8379 or 225-8381 / manderson@marquettemi.gov

JULY 21 BOARD OF REVIEW MEETING PARTICIPATION

Due to Executive Orders issued from the Office of the Governor, the July 21 Board of Review meeting will be held virtually with Board Members and Staff attending remotely through Zoom video conferencing.

The meeting will be streamed on the City of Marquette YouTube channel starting at 1 p.m. The YouTube channel is located at www.youtube.com/user/CityofMarquetteGov. Please note that the livestream will have at least a 20 second delay.

Public Participation

There will be three options for public participation in these meetings: video conferencing, phone conferencing or written comment. There will be one public comment period at the beginning of the meeting. Comments will be limited to three minutes and speakers must give their name and address. Written comments will be limited to 500 words.

Members of the public wishing to make a video comment will need to visit <https://us02web.zoom.us/j/85996958448> on a computer or smart device that has a camera.

Members of the public wishing to call in and make a comment over the phone will need to call 312-626-6799 and enter the meeting ID (859 9695 8448).

When participating via video or phone conferencing, you will be placed into a virtual lobby/on-hold until the Public Comment portions of the meetings are reached. Once Public Comment begins, the Board of Review Chair will go through each person waiting in the lobby one at a time and provide them with the opportunity to address the Board. It is recommended that participants follow the meeting on YouTube to know when the Public Comment portion is occurring and be ready to make their comment.

The video and phone conference lobby will open at 12:59 p.m.

Written comments can be submitted to manderson@marquettemi.gov. Written submissions for the meeting will be accepted until 5 p.m. on Monday, July 20.

Protest to the board of review can be either a written appeal or via Zoom. Protest forms can be found on the City Assessor web site <https://www.marquettemi.gov/departments/financial-services/assessing/> under the heading [Petition to Board of Review-Form 618, L-4035](#).

Protest via Zoom will be by appointment only. Each participant will be granted 3 minutes per property. Appointments will be from 5:00 p.m. to 8:00 p.m. and be scheduled 10 minutes apart. If you have more than one property you will need to make a separate appointment for each property. **Prior to July 21st**, call 906 225-8379 Ellen or 906 225-8381 Amanda to schedule an appointment. On the appointment day and your individual time assigned, you will then need to call 312-626-6799 and enter the meeting ID (859 9695 8448) and visit <https://us02web.zoom.us/j/85996958448> on a computer or smart device that has a camera 10 minutes before your scheduled appointment time so you are in the que for your protest time assigned.

Who can protest to the July 21, 2020 board of review?

1. Do local units need to open the July Boards of Review for all new protests?

Yes. Pursuant to Executive Order 2020-87 the July Board of Review must hear protests related to matters that would have otherwise been heard by the March Board of Review; this is not an opportunity “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.” Additionally, the July Board of Review must hear protests that the 2020 March Board of Review was unable to act on.

2. An owner of property that is a "Principal Residence" on May 1 may appeal to the July Board of Review in the year for which an exemption was claimed or in the immediate succeeding 3 years if the exemption was not on the tax roll. For taxes levied after December 31, 2011, an owner who owned and occupied a principal residence on June 1 or November 1 for which the exemption was not on the tax roll may file an appeal with the July or December Board of Review in the year for which the exemption was claimed or in the immediate succeeding three years if the exemption was not on the tax roll. MCL 211.7cc(19).

3. Request for current year only for poverty exemptions, but not poverty exemptions denied by the March Board of Review.

4. Request for P.A. 161 of 2013 Disabled Veterans Exemption.

5. Correct clerical errors or mutual mistake of facts.

6. If a taxpayer protested to the March Board of Review and a decision was issued by the March Board of Review, can the taxpayer appeal to the July Board of Review?

No. If the March Board of Review issued a decision for a parcel of property then that decision must be appealed to the Michigan Tax Tribunal (or to the State Tax Commission if the appeal is related to classification). That same taxpayer cannot file a second protest to the July Board of Review if there was a protest and decision by the March Board of Review on the same issue. The July Board of Review has no authority to reconsider a determination made by the March Board of Review.

7. Can taxpayers protest to the July Boards of Review by letter?

Yes. MCL 211.30 already provides that non-resident taxpayers may protest by letter. The Executive Order states that resident taxpayers must also be allowed to file a protest to the July Board of Review by letter without a personal appearance by the taxpayer or an agent. The local unit does not have to adopt an ordinance or resolution to allow resident taxpayers to protest by letter, as this is already provided for and required by the Executive Order, which is controlling. See Executive Order 2020-87(3)(c), (5)

8. Can a taxpayer who missed the February 20, 2020 deadline for filing Form 5278 or Form 5076 and who did not late file directly to the March Board of Review file a protest to the July Board of Review? Yes. P.A. 261-264 of 2017 changed the appeal procedure for both the Small Business Taxpayer Exemption and the Eligible Manufacturing Personal Property Exemption. Taxpayers who missed the February 20, 2020 filing deadline for either exemption could file a late application directly with the March Board of Review. Executive Order 2020-87 extends March Board of Review authority to the July Board of Review. This means that Form 5278 and 5076 can be late filed with the July Board of Review.

All required forms and documentation shall be received five days prior to said meeting.

Miles Anderson, City Assessor
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