THE GENERAL PROPERTY TAX ACT (EXCERPT)
Act 206 of 1893

211.29 Board of review of township; meeting; submission, examination, and review of
assessment roll; additions to roll; correction of errors; compliance with act; review of roll
on tax day; prohibitions; entering valuations in separate columns; approval and adoption
of roll; conducting business at public meeting; notice of meeting; notice of change in roll.

Sec. 29. (1) On the Tuesday immediately following the first Monday in March, the board of review of each
township shall meet at the office of the supervisor, at which time the supervisor shall submit to the board the
assessment roll for the current year, as prepared by the supervisor, and the board shall proceed to examine and
review the assessment roll.

(2) During that day, and the day following, if necessary, the board, of its own motion, or on sufficient
cause being shown by a person, shall add to the roll the names of persons, the value of personal property, and
the description and value of real property liable to assessment in the township, omitted from the assessment
roll. The board shall correct errors in the names of persons, in the descriptions of property upon the roll, and
in the assessment and valuation of property. The board shall do whatever else is necessary to make the roll
comply with this act.

(3) The roll shall be reviewed according to the facts existing on the tax day. The board shall not add to the
roll property not subject to taxation on the tax day, and the board shall not remove from the roll property
subject to taxation on that day regardless of a change in the taxable status of the property since that day.

(4) The board shall pass upon each valuation and each interest, and shall enter the valuation of each, as
fixed by the board, in a separate column.

(5) The roll as prepared by the supervisor shall stand as approved and adopted as the act of the board of
review, except as changed by a vote of the board. If for any cause a quorum does not assemble during the
days above mentioned, the roll as prepared by the supervisor shall stand as if approved by the board of
review.

(6) The business which the board may perform shall be conducted at a public meeting of the board held in
compliance with Act No. 267 of the Public Acts of 1976, being sections 15.261 to 15.275 of the Michigan
Compiled Laws. Public notice of the time, date, and place of the meeting shall be given in the manner
required by Act No. 267 of the Public Acts of 1976. Notice of the date, time, and place of the meeting of the
board of review shall be given at least 1 week before the meeting by publication in a generally circulated
newspaper serving the area. The notice shall appear in 3 successive issues of the newspaper where available;
otherwise, by the posting of the notice in 5 conspicuous places in the township.

(7) When the board of review makes a change in the assessment of property or adds property to the
assessment roll, the person chargeable with the assessment shall be promptly notified in such a manner as will
assure the person opportunity to attend the second meeting of the board of review provided in section 30.


Popular name: Act 206