

**THE FOURTH CLASS CITY ACT (EXCERPT)**  
**Act 215 of 1895**

**111.6 Board of review; meetings of board; officers; proceedings; statement, form; endorsed rolls returned to supervisors; finality.**

Sec. 6.

The said board shall meet on the third Monday in May in each year, at the council rooms in such city, at 9 o'clock in the forenoon, at which time and place notice shall be given by the clerk at least 2 weeks prior to the time of meeting, by publishing a notice thereof in 1 or more of the newspapers of said city, and also by posting the same in 3 public places in each ward of said city, at which time and place the several supervisors shall submit to said board their respective general assessment rolls. They shall select 1 of their number as chairman, and shall continue in session at least 4 days successively, and as much longer as may be necessary to complete the review, and at least 6 hours in each day, during said 4 days or more; and any person or persons desiring so to do, may examine his, her or their assessment on said rolls, and may show cause, if any exists, why the valuation thereof should be changed and the said board shall decide the same, and their decision shall be final. They may examine on oath any person touching the matter of his or her assessment, and the chairman or any member of said board may administer oaths. They shall keep a record of their proceedings, and all changes made in said rolls, and the amount added to or deducted from the total valuation in each ward shall be entered upon such record, which record shall be deposited with the city clerk, who shall be clerk of said board.

The decision of a majority of the members of said board upon all questions shall govern. The rolls as prepared by the several supervisors shall stand as approved and adopted as the act of the board of review, except as changed as herein provided. Said board shall have the same power and perform the same duties in all respects as boards of review of townships, in reviewing and correcting assessments made by supervisors of townships, except as in this act otherwise provided.

After said board of review shall have completed the revision of said rolls, the clerk shall endorse and sign a statement upon each roll, to the effect that the same is the general assessment roll of the ward to which it applies for the year in which it has been prepared, as approved by the board of review. Such statement may be in the following form [viz.], namely:

STATE OF MICHIGAN,)

)ss.

City of.....,)

I hereby certify that the board of review and equalization of the city of ..... have reviewed, equalized and corrected the within assessment roll, and have deducted (or added, as the case may be) ..... dollars from (or to, as the case may be), the valuation of the real estate made by the supervisor, and have determined the aggregate value of such real estate to be ..... dollars, and the total value of the personal estate to be ..... dollars for the year A.D. ....

Dated .....

.....

Clerk of the Board of Review.

Upon the completion of such rolls, and their endorsement in manner aforesaid, they shall be returned to the several supervisors, and shall be conclusively presumed by all courts and tribunals to be valid, and shall not be set aside except for causes mentioned in the general laws of the state, relating to the assessment of property and the levy and collection of taxes thereon. The omission of such endorsement, however, shall not affect the validity of any such roll.

**History:** 1895, Act 215, Eff. Aug. 30, 1895 ;-- CL 1897, 3323 ;-- CL 1915, 3247 ;-- CL 1929, 2169 ;-- CL 1948, 111.6