
Sec. 44-4-5. Board of Review.

- (a) The Board of Review shall be comprised of nine residents of the City, who shall be appointed by a majority of the City Council members serving. The Board of Review members shall not be members of any City agency, department, commission or other board of City government.
- (b) The nine members of the Board of Review shall serve for terms of two years, beginning January 1st of each odd-numbered year. Board of Review members may be removed from office, without cause, by a majority of City Council members serving. Any vacancy on the Board of Review shall be filled for the remainder of the unexpired term by a majority vote of the City Council members serving.
- (c) In order to be considered and appointed, Board of Review members:
 - (1) Should possess, when possible, a familiarity with fields related to construction, real estate, real estate appraisal, or taxation;
 - (2) Shall not have been convicted of any felony involving fraud or theft; and
 - (3) Shall complete orientation and training regarding the Board of Review before assuming duties as a member of the Board.
- (d) The City Council shall set, by resolution, the *per diem* compensation of the members of the Board of Review for each day that the Board meets to conduct business.
- (e) The Office of Chief Financial Officer, Assessments Division, shall provide a secretary and all necessary staff and equipment for the Board of Review.
- (f) Meetings of the Board of Review shall convene in a location that is convenient to the public and the Office of Chief Financial Officer, Assessments Division, in accordance with the Michigan Open Meetings Act, being MCL 15.261 *et seq.*
- (g) During the first meeting of the year, the Board of Review shall select a chairperson and vice-chairperson from among its members. A majority of the Board members serving shall constitute a quorum to conduct business, but a lesser number may adjourn and may cause the secretary of the Board to notify each absent member to return to the meeting. After notification to appear, said member shall return to the meeting without delay. A majority vote of Board members present shall decide all questions.
- (h) The Board of Review shall appoint special subcommittees to review and submit recommendations to the Body regarding poverty exemptions from taxation. Property valuation appeals, and property classification appeals may be heard by the full Board. The Board may divide into three committees composed of three members to conduct valuation and classification hearings.
- (i) All decisions made by the Board of Review relative to assessment, valuation, and property classification exemptions under property tax laws are subject to review by the Michigan Tax Tribunal in accordance with Section 31 of the Michigan Tax Tribunal Act, being MCL 205.731.
- (j) In accordance with Sections 2-110 and 2-111 of the Charter, the Board of Review shall promulgate its rules of procedure and policy, which are consistent with the Michigan General Property Tax Act, being MCL 211.1 *et seq.*
- (k) In accordance with Section 4-104 of the Charter, the City Council President, or the President's designee, shall have administrative responsibility on behalf of, and oversight pertaining to, the operations of the Board of Review.
- (l) The Board of Review shall comply with provisions of Chapter 2, Article V of this Code, *Ethics*.

(Code 1964, § 21-7-3.1; Code 1984, § 18-9-5; Ord. No. 423-H, § 1(21-7-3.1), eff. 2-22-1981; Ord. No. 584-H, § 1(21-7-3.1), eff. 5-2-1984; Ord. No. 07-88, § 1, eff. 3-4-1988; Ord. No. 08-08, § 1(18-9-5), eff. 10-12-2008; Ord. No. 12-08, § 1(18-9-5), eff. 8-15-2008; Ord. No. 14-09, § 1(18-9-5), eff. 8-25-2009)

Charter reference(s)—The Board of Review, § 9-401.

Cross reference(s)—Administration generally, Ch. 2.

State law reference(s)—Board of review, MCL 211.28 *et seq.*