

# July/December Board of Review Affidavit

Issued under authority of P.A. 206 of 1893. Filing is mandatory.

The authority for July/December Board of Review action is stated in the General Property Tax Act, MCL 211.53b. The July/December Board of Review can take action regarding qualified errors verified by the assessor (MCL 211.53b(1), (8)). The July/December Board of Review can also take action under MCL 211.53b regarding a poverty exemption for the current year under MCL 211.7u; a qualified agricultural property exemption under MCL 211.ee for the current year, which has been denied by the assessor; a qualified agricultural property exemption under MCL 211.ee that was not on the assessment roll for the current year and one prior year; or a qualified forest property exemption under MCL 211.7jj[1] that was not on the assessment roll for the current year and one prior year. In addition, other statutes, such as MCL 211.7b related to the disabled veterans exemption, and MCL 211.7ss related to the eligible development property exemption, provide authority for the July/December Board of Review to take action.

Form 3128 (L-4035a) must be completed by the Board of Review and made a part of the Board of Review records whenever a change is made to a parcel of property which causes a change in taxable value.

## PART A: PROPERTY IDENTIFICATION

Owner Name			
Owner Street Address		City	State      ZIP Code
Parcel Number	Property School District	Property Classification	
Property Street Address		City	State      ZIP Code

## PART B: BOARD OF REVIEW ADJUSTMENTS

Item or Taxing Authority	Note of Millage	Original	Adjusted	Difference
<b>TOTALS</b>				

Reason for change (see instructions on page 2):

<input type="checkbox"/> Poverty Exemption	<input type="checkbox"/> Qualified Agricultural Exemption	<input type="checkbox"/> Disabled Veterans Exemption
<input type="checkbox"/> Qualified Forest Exemption	<input type="checkbox"/> Eligible Development Property Exemption	<input type="checkbox"/> Qualified Error _____ (State specific qualified error in 211.53b(6))

Explanation: \_\_\_\_\_

## PART C: CERTIFICATION, BOARD OF REVIEW MEMBERS

We, the undersigned members of \_\_\_\_\_ Board of Review, swear or affirm the above information is, to the best of our knowledge, true.

Signature	Date	Signature	Date
Signature	Date	Signature	Date
Signature	Date	Signature	Date

The Board of Review is required to file this affidavit within 30 days with the proper officials to have all affected official records corrected. If the qualified error results in an overpayment or underpayment, the rebate, including any interest paid, must be made to the taxpayer or the taxpayer must be notified and payment made within 30 days of the notice. (MCL 211.53b(1))

**Distribute copies of this form to the property owner, the County Treasurer, the County Equalization Department, and the treasurers of all other affected taxing authorities. Retain a copy on file at the local unit.**

# **Form 4031, July/December Board of Review Affidavit Instructions**

Form 4031 is required to be completed by the July and December Board of Review once it takes action. The Board of Review is required to file Form 4031 with the proper officials to have all affected official records corrected. A separate Form 4031 must be completed for each assessment year a change is made, for those actions allowing correction for multiple years.

## **Part A: Property Identification**

The property owner name and mailing address must be listed. The property address of the parcel under appeal, school district where the parcel is located, and parcel classification must be listed.

## **Part B: Board of Review Adjustments**

The Board of Review must complete each column (complete Note on Millage only if applicable). A separate line should be used for each adjustment. Attach additional sheet if necessary.

The Reason for Change must check only one box. For the Qualified Error, write the applicable qualified error stated in MCL 211.53b(6) relied on by the Board of Review. Additional reason for the specific change made by the Board of Review should be stated in the space provided for Explanation.

Please consult with the assessor or refer to the Board of Review guidance on the State Tax Commission website at <https://www.michigan.gov/statetaxcommission> for questions regarding July/December Board of Review authority to take an action.

## **Part C: Board of Review Certification**

Fill in the blank with the City or Township name. Each Board of Review member participating in the decision must sign and date Form 4031.