

Raber Township 2023 December Board of Review

**Will be held on Tuesday, December 12th, 2023, at 7:30 PM
Raber Township Hall
16315 M-48
Goetzville MI 49736**

A meeting will be held to *correct qualified errors* on the 2023 assessment roll.

As provided under MCL (211.53b) as amended by (PA) 24 of 2010. Except as otherwise provided in subsection (6) and section 27a(4), a correction of a qualified error may be made for the current year and the immediately preceding year only.

An owner of property that is “qualified agricultural” property on May 1st may appeal to the December Board of Review for the current year and the 3 immediately preceding years *if the exemption was not on the tax roll*. (211.7cc(14) and 211.7ee(6))

It is still a requirement that the homestead exemption cannot be granted by the Board of Review if the exemption has already been denied by the Assessor, Department of Treasury, or the Tax Tribunal

PA 74 of 1995 authorizes the December Board of Review to hear appeals for *poverty exemptions*, but not poverty exemptions denied by the March Board of Review. Applies for the current year only (211.7u)

PA 23 of 2005 grant the December Board of Review the authority to correct taxable value of property which was previously uncapped if the assessor later determines that there had not been a transfer of ownership. This authority applies to the current year and the 3 immediately preceding years.

As provided under MCL (211.7b) as amended by (PA) 161 of 2013. Eligible disabled veterans will be able to apply for a 2023 exemption at the December 2023 Board of Review. An exemption will cancel the July and December 2023 taxes but will not cancel any taxes levied before 2023.

Tina M Fuller
Assessor, Raber Township

*Raber Township will provide necessary reasonable auxiliary aids
and services to individuals with disabilities at the meeting
upon four (4) business days' notice to the Raber Township Clerk*