RESOLUTION NO:

The Township of Powell, Marquette County, MICHIGAN

RESOLUTION TO ALLOW PROPERTY OWNERS TO PROTEST TO BOARD OF REVIEW IN WRITING

WHEREAS, the General Property Tax Act, MCL 211.30(4) states that, when appealing to the Board of Review, "a nonresident taxpayer may file his or her appearance, protest, and papers in support of the protest by letter, and his or her personal appearance is not required": and

WHEREAS, MCL 211.30(8) states that "The governing body of the township or city may authorize, by adoption of an ordinance or resolution, a resident taxpayer to file his or her protest before the board of review by letter without a personal appearance by the taxpayer or his or her agent. If that ordinance or resolution is adopted, the township or city shall include a statement notifying taxpayers of this option in each assessment notice under section 24c and on each notice or publication of the meeting of the board of review"; and

THEREFORE BE IT RESOLVED that, in order to ease the burden on taxpayers, the assessor and the Board of Review, and to ensure that all taxpayers have an equal opportunity to be heard by the Board of Review, the Powell Township Board hereby resolves, according to provisions of MCL 211.30(8) of the General Property Tax Act, that the Board of Review shall receive letters of protest regarding assessments from resident taxpayers from the first Tuesday in March until it adjourns from the public hearings for which it meets to hear such protests.

All notices of assessment change and all advertisements of board of review meetings must include a statement that the resident taxpayers may protest by letter to the board.

NOW, THEREFORE, BE IT RESOLVED, that the Supervisor and Board of Review shall follow the above stated policy and federal guidelines and these reasons are communicated in writing to the claimant until rescinded.

Motion by Levi Ellis, supported by Sharon, to adopt the Resolution, as presented.

Roll Call vote:

RESOLUTION DECLARED ADOPTED

Supervisor, Levi Ellis

CLERK'S CERTIFICATION

I, Mucon Matte, the duly elected, qualified, and acting Clerk of the Township of Powell, Marquette County, Michigan, do certify the forgoing is a true and complete copy of this Resolution adopted by the Board of Powell Township at a regular meeting, held February 18th, 2025 by a majority of the member of the Board present and voting.

IN WITNESS WHEREOF, I have hereunto affixed my official signature on the <u>/8</u> day of February, 2025.

Sharon Watter, Clerk