



*Wexford County, MI*

**LIBERTY TOWNSHIP**

## Board of Review

### **Purpose**

To examine and review the current property tax assessment roll, to hear assessment appeals and to correct errors on the roll. The Board of Review serves as an appeal board and can adjust individual assessments if necessary.

### **Powers**

The Board of Review may raise or lower values on the assessment roll. The may also add omitted property to the roll, exempt Principal Residences, and exempt Poverty or Disabled Veteran applications.

### **Obligations**

Public Act 660 requires the State Tax Commission audit to ensure that Board of Review members are participating in training. Beginning in 2022, Board of Review members are requiring completing Board of Review training at least once every two years to meet this audit requirement. This training will be offered by the State Tax Commission or by outside organizations with State Tax Commission approval and use of State Tax Commission approved materials. Proof of completion and the required Form 5731 should be attached to the Board of Review's Certification of the Assessment Roll and maintained with local unit records.

### **Meetings**

#### ***March***

*Organizational Session* meets on the first Tuesday after the first Monday in March.

*Taxpayer Appeals Sessions:* Second Monday and Second Wednesday in March.

#### **July**

Tuesday after the third Monday in July

#### **December**

Tuesday after the second Monday in December.

Liberty Township has partnered with Colfax Township to create a combined Board of Review.

2026 Meetings will be held at Liberty Township Hall, 7478 N 41 Rd, Manton.

2027 Meetings will be held at Colfax Township Hall, 4960 N 31 Rd, Manton.

All notices of meetings time and dates are posted on the bulletin board at the Liberty Township Hall.