



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 City of Marquette Commission 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.

NOW, THEREFORE BE IT RESOLVED, that the Assessor and Board of Review shall follow the above stated policy. All notices of assessment changes shall include a statement that the resident taxpayer may protest by letter to the board. This Resolution is in effect until rescinded.

Duly adopted by the Marquette City Commission on this ____ day of _____, 2025.

Jessica Hanley, Mayor

Certified to be a true copy on this ____ day of _____, 2025.

Kyle Whitney, City Clerk