

Kasson Township Board of Review Bylaws

MARCH 16, 2022

The following rules of procedure are hereby adopted by the Kasson Township Board of Review to facilitate the performance of its duties as outlined in the General Property Tax act, Act 206 of 1893 as amended, and the Open Meetings Act, Act 267 of 1976.

SECTION 1: Composition

A. Members—

1. **Qualifications**—Members of the board of review must be electors of the township. They are appointed by the township board for two-year terms, commencing at noon on January 1 of each odd-numbered year. Vacancies shall also be filled by the township board.
2. **Number**—The board of review will consist of three persons. The township board may choose to expand it to six or nine persons at any time. Details of boards that consist of 6 or 9 members may be found in the appropriate MTA and State Department of Treasury publications.
3. **Alternates**— The township board may appoint up to two alternate members with identical terms as regular members. Alternates can be used any time a regular member is not present or when a member must excuse him- or herself from a decision due to a conflict of interest.

B. Chairperson—

1. **Selection.**—At the first regular meeting in each odd-numbered year (typically March), the Board of Review shall select from its membership a chairperson. The chairperson shall serve a term of two years, or until their successor is selected and assumes office. The chairperson shall be eligible for re-election for consecutive terms for the same office. The term of the chairperson shall be for two calendar years.
2. **Duties and Responsibilities.**—The chairperson shall preside at all meetings, appoint committees and perform such other duties as may be ordered by the board of review.

C. Secretary—

1. **Selection.**—By statute, the Secretary shall be the Supervisor of the Township.
2. **Minutes**—Statutorily, the secretary shall be responsible for maintaining a permanent record of the minutes of each meeting and shall have them recorded in suitable permanent records maintained by the township clerk. Minutes shall be available for public inspection as provided by the Michigan Open Meetings Act.
3. **Substitutes**— If the supervisor cannot be present at a board of review meeting, the deputy supervisor or another board of review member must perform this duty. If necessary, the township board can assign a clerical employee to assist the board of review members in keeping an accurate account of the meetings. However, the board of review must still select a secretary to ensure the accuracy of the clerical employee's work.

SECTION 2: Meetings

- A. Regular Meetings**—The board of review shall hold not less than four regular meetings each year as required by State law:
- Organizational Meeting - the first Tuesday following the first Monday of March or as permitted by State law. At this meeting, the members will elect a chairman for the coming year, certify the tax roll and any other business that may come before the board. Hours established by the board.
 - Assessment Appeal Hearings - the second Monday of March and the following Tuesday or Wednesday, or as permitted by State law. On these two days, the members will hear appeals of assessments from property owners, and any other business that may come before the board. Hours established by the board in compliance with State law.
 - July Meeting - If there is business to conduct. The meeting is held on the Tuesday following the third Monday. Hours established by the board.
 - December Meeting - If there is business to conduct. The meeting is held on the Tuesday following the second Monday. Hours established by the board.

Other meetings may be held as necessary. Notice of regular or other board of review meetings shall be posted at the principal township office and in accordance with the Open Meetings Act.

At the request of the chairperson, upon consultation with and agreement by not less than one (1) member of the commission, a scheduled meeting may be cancelled due to extraordinary circumstances such as weather. Such meetings shall be rescheduled at the discretion of the chairperson and posted in accordance with the Open Meetings Act covering Special Meetings.

- C. Public Records**—All meetings, minutes, records, documents, correspondence and other materials of the planning commission shall be open to public inspection in accordance with the Freedom of Information Act, except as may otherwise be provided by law.
- D. Quorum**— Two (2) members of the board of review shall constitute a quorum for transacting business and taking official action for all matters. Whenever a quorum is not present, those present may adjourn the meeting to another time and day, in accordance with the provisions of the Open Meetings Act, or hold the meeting to consider the matters on the agenda. No action taken at a meeting without a quorum shall be final or official unless and until ratified and confirmed at a subsequent meeting at which a quorum is present by approving the minutes of that meeting.)
- E. Voting**—Unless required by statute, actions or motions placed before the board of review may be adopted by a majority vote of the membership in attendance, as long as a quorum is present. Voting shall be by voice vote; a roll call vote shall be required if requested by any commission member or directed by the chairperson. Any member may be excused from voting only if that person has a bonafide conflict of interest as recognized by the majority of the remaining members of the board. Any member abstaining from a vote shall not participate in the discussion of that item.
- F. Attendance by Telephone.** – A member of the commission who is unable to attend a meeting, due to absence from the area or for medical reasons, may participate in and

vote at any meeting of the Commission by telephone. The telephone equipment used shall allow the absent member to hear all other commissioners, and allow all other commissioners and members of the public in attendance to hear the absent members.

G. Communications to the Board—An individual who wishes to address the Board of Review, but is unable to attend a board meeting, may do so in writing. The communication may be a) sent by US Mail, addressed as follows: Kasson Township Assessor, 3900 S Townline Rd., Cedar MI 49621; b) delivered in person to the Kasson Township Assessor.

The communication must be received by 5:00 PM, seven (7) calendar days before the board meeting (for example Monday by 5:00 PM for the following Monday meeting). Materials received after the due day may be accommodated, whenever practical, at the discretion of the Commission.

If the materials being submitted have attachments or exhibits that are other than on standard plain paper either 8.5" x 11" or 8.5" x 14" in size, then ten (10) copies of the attachments or exhibits must be provided (such as blueprints, photos, recordings, etc.)

Any delay in the receipt of communications by the Township Assessor is the full responsibility of the individual even though the delay is beyond the control of the individual.

H. Rules of procedure--The following rules of procedure shall apply to assessment appeals:

1. The Township Supervisor will greet the taxpayer (or their designated representative) and have them sign the log of those appearing, and assist them in preparing their portion of the L-4035, when necessary. The Supervisor shall also keep the minutes of the meeting and record the decisions of the Board as provided by law/regulation.
2. Should a large number of taxpayers simultaneously appear, consideration of each taxpayer's concerns or appeals shall not exceed ten (10) minutes, unless a majority of the Board vote to extend the time in the case of an unusual or complex situation. The Supervisor shall act as time keeper.
3. The Chair shall begin the interview, by asking the taxpayer for a statement of their question or appeal.
4. When appropriate, the Assessor will consult the computer records, and summarize their contents for the Board and further answer the taxpayer's or Board's questions concerning the assessment process or items of fact.
5. The Board will then discuss with the taxpayer, the taxpayer's position and contention to determine such other facts, appropriate to the situation.
6. The Board then shall deliberate over the findings of fact, and if possible reach a decision at that time. It is anticipated that further research may be in order in certain circumstances. If so, the Board will inform the taxpayer when its decision will be reached. In any case, the taxpayer shall be notified by the first Monday in June. Upon

reaching a decision, the Chair will inform the taxpayer, or may delegate that action to another Board member or the Assessor. The postponement of a decision and its estimated time of resolution shall be recorded in the minutes of the meeting.

7. After a decision is reached, the Chair shall prepare the L-4035 form for recording the decision and each Board member shall sign and indicate their aye or nay vote. One of the non-chair members shall record the decision on the Tax Roll, and it shall be checked and verified by the other non-chair member.

I. Rules for procedure The following rules of procedure apply during Public Comment Agenda Items

1. To ensure everyone has the opportunity to speak, the chairperson may elect to limit the time permitted for each person to speak, except that the applicant may be permitted additional time as the chairperson allows.
2. The chairperson may encourage groups to designate one or more individuals to speak on their behalf to avoid cumulative comments.
3. The chairperson may also elect to allow persons to speak only once, until all persons have had the opportunity to speak, at which time the chairperson, in his/her discretion, may permit additional comments.
4. Unless specific permission is granted by a majority vote of the Commission members, speakers shall be required to verbally identify themselves and their primary residence address each time they address the Commission.
5. Unless specific permission is granted by a majority vote of the Commission members, speakers shall be limited to audience members who are primary residents of, or who are property owners of record in Kasson Township.
6. The chairperson shall not permit personal attacks upon any individual employee or Commission member during Commission meetings.
7. Although speakers may ask questions of the applicant during their time to speak, response by the applicant will not be allowed during the speaker's time limit.
8. Speakers may ask questions of the Commission, but at the discretion of the chairperson, responses to those questions may or may not be given during the public comment portion of the meeting.
9. During the public comment portion of Public Hearings, speakers shall declare if they are in favor of, or opposed to the matter under consideration by the Commission. Their comments shall be limited to that matter. The agenda shall first include comments in favor of the matter, followed by comments against the matter.
10. Comments by the public during non-public comment portions of the agenda are not allowed, except at the discretion of the chairperson.

SECTION 3: Absences, Removals, Resignations and Vacancies

- A.** To be excused, members of the board of review shall notify the township supervisor, board of review chairperson or other board of review member when they intend to be

absent from a meeting. Failure to make this notification prior to the meeting shall result in an unexcused absence.

- B.** Members may be removed by the township board for misfeasance, malfeasance or nonfeasance in office upon written charges and after a public hearing.
- C.** A member may resign from the board of review by sending a letter of resignation to the township supervisor, township board or board of review chairperson.
- D.** Vacancies shall be filled by the township supervisor, with the approval of the township board, within one month of resignation or removal of a board of review member. Successors shall serve out the unexpired term of the member being replaced.

SECTION 4: Conflict of Interest

- A.** Board of review members shall declare a conflict of interest and abstain from participating in a hearing or deliberations on a request when:
 - 1. A relative or other family member is involved in any request for which the board of review is asked to make a decision; for the purpose of this section, a “relative or family member” is defined as mother, father, spouse, or child, in either a natural, step-, or -in-law relationship
 - 2. The board of review member has a business or financial interest in the property involved in the request or has a business or financial interest in the applicant’s company, agency or association;
 - 3. The board of review member owns or has a financial interest in neighboring property, or
 - 4. There is a reasonable appearance of a conflict of interest, as determined by the board of review member declaring such conflict.
- B.** The board of review member declaring a conflict of interest should state the nature of the conflict and whether he or she believes he or she could impartially consider the request before the board. He or she should individually decide to abstain from any discussion or votes relative to the matter that is the subject of the conflict. The member declaring a conflict may absent him/herself from the room in which the discussion takes place, unless doing so would violate his or her constitutionally protected rights to participate. He or she should not make any presentations to the planning commission as a representative of the proposal.
- C.** A vote of a majority of the board of review may also be taken to declare a conflict of interest on the part of a member. The vote shall not include the member who is the subject of the potential conflict.

SECTION 5: Training

- A.** As required by P.A. 660 of 2018 – requiring board of review members to take pre-approved training -- the State Tax Commission has determined that board of review members will be required to complete training at least once per term (every two years) to meet this audit requirement.
- B.** However, board of review members are urged to attend training each year in order to keep current with the most-recent updates to the law and State Tax Commission procedure.

- C. In any case, a certificate of course completion will be required to be filed with the Tax Roll for the year in which the training was taken. Treasury Form 5731 will be completed and signed by all board members who have certificates filed with the Tax Roll.
- D. An annual report shall be filed with the Township Clerk by January 15 of each year, stating the last completion date of training for each board of review member.

SECTION 6: Amendments

These bylaws may be amended at any meeting by a two-thirds (2/3) vote of the members present.

Adopted March 16, 2022

This update to of the by-laws includes:

- Update to Section 1, B, 1 changing the term of the Chairperson to two years, beginning on January 1 of odd-numbered years (same as the term of office of all board members.)
- Updates to Section 2, A, specifying that the hours for the organizational and taxpayer appeals meeting are established by the board.
- An update to Section 2, G correcting the address to that of the current Township Assessor.
- An addition to section 2, H, 6 by adding the word “by” to clarify the meaning, “decision will be reached.”
- An update to Section 4, A, 1 specifically defining “relative or family member.”
- Inserting a new Section 5, specifying training requirements and reporting to the Township Board.
- The former Section 5, “Amendments”, is renumbered to Section 6.