

**VEVAY TOWNSHIP, COUNTY OF INGHAM  
RESOLUTION TO ALLOW LOCAL RESIDENTS TO PROTEST TO  
BOARD OF REVIEW IN WRITING  
RESOLUTION 21-02**

**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

**WHEREAS**, under the Open Meetings Act, MCL 15.263a, a meeting of a public body may be held electronically through March 30, 2021, and “a public body may use technology to facilitate typed public comments during the meeting submitted by members of the public participating in the meeting that may be read to or shared with members of the public body and other participants to satisfy the requirement under this subsection that members of the public be heard by others during the electronic meeting and the requirement under section 3(5) that members of the public be permitted to address the electronic meeting”;

**THEREFORE BE IT RESOLVED** that, for the 2021 Board of Review, 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 Vevay Township Board hereby resolves, according to the 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 all property owners until it adjourns from the public hearings for which it meets to hear such protests. Letters from property owners may either be mailed or emailed. 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. Letters of protest must include a properly completed form L-4035 petition to Board of Review.

The foregoing resolution offered by Board Member Kean. Second offered by Board Member Ruttan.

Yes: McNeilly, Lacasse, Ruttan, Lazet and Kean  
No: None

The Supervisor declared the resolution adopted.

Approved Date: February 10, 2021

  
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John Lazet, Supervisor

The undersigned duly qualified and acting Clerk of the Board hereby certifies that the foregoing is a true and complete copy of a Resolution adopted by the Board at a Regular Meeting held on the 10<sup>th</sup> of February 2021, the original of which is a part of the Board's minutes and further certifies that notice of the meeting was given to the public pursuant to the provisions of the Open Meetings Act, 1976 PA 267, as amended.

  
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JoAnne Kean, Township Clerk