

July/December Board of Review Affidavit

Issued under authority of P.A. 206 of 1893. Filing is mandatory.

It has been brought to the attention of the assessor that a clerical error or mutual mistake of fact or other specific errors relative to the correct assessment have been made in the assessment of property which is within your collecting jurisdiction. The authority for correction of this error is stated in the General Property Tax Laws of the State of Michigan, 211.53b. **OR** the taxpayer has requested a poverty exemption under 211.7u. **OR** the taxpayer has requested a Qualified Agricultural Property Exemption for the current year, which has been denied by the assessor **OR** the taxpayer has previously been denied by the assessor **OR** the taxpayer has requested a Homeowner's Principal Residence Exemption that was not on the assessment for roll the current year and/or the three (3) previous years, but was not denied by the assessor, the County or the Department of Treasury **OR** the assessor has determined that a taxable value uncapping should be reversed as provided by MCL 211.27a(4).

Form L-4035a (3128) must be completed by the Board of Review and made a part of the Board of Review records whenever a change is made to an individual parcel of property which causes a change in Taxable Value.

The Board of Review is required to file an affidavit within 30 days with the proper officials to have all affected official records corrected. (MCL 211.53b(1)).

Distribute copies of this form to the Taxpayer, the County Treasurer, the County Equalization Department, and the treasurers of all other affected taxing authorities. Please retain a copy on file at the local unit.

PART A: IDENTIFICATION				
Owner			Parcel Number	
Street Address			Property Type	
City	State	ZIP Code	School	
Property Address			Class	

PART B: ADJUSTMENTS				
Item or Taxing Authority	Note of Millage	Original	Adjusted	Difference
TOTALS				

Reason/Justification for change (see definitions on page 2 and the current year's State Tax Commission Bulletin regarding appeal procedures):

Poverty Exemption
 Qualified Agricultural Exemption
 Mutual Mistake of Fact
 Homeowner's Principal Residency Exemption
 Clerical Error including the Reversal of a Taxable Value Uncapping

Explanation: _____

PART C: CERTIFICATION, BOARD OF REVIEW MEMBERS			
We, the undersigned members of _____ Board of Review, swear or affirm the above information is, to the best of our knowledge, true.			
Signature	Date	Signature	Date
Signature	Date	Signature	Date
Signature	Date	Signature	Date

Note: Please supply a copy of the completed form to all affected Taxing Authorities.

Form 4031, July/December Board of Review Affidavit Definitions

Clerical Error

International Place Apartments

v

Ypsilanti Township

1996 Mich App. 79

On March 29, 1996 the Michigan Court of Appeals clarified the meaning of the term “clerical error” found in MCL 211.53b which authorizes the correction of a clerical error or mutual mistake of fact by the July and December Boards of Review. The Court of Appeals states that the July and December Boards of Review are allowed to correct clerical errors of a typographical or transpositional nature. The July and December Boards of Review are NOT allowed to revalue or reappraise property when the reason for the action is that the assessor did not originally consider all relevant information.

Qualified Agricultural Exemption

The July/December Board of Review has the authority to review a denial by the Assessor of Qualified Agricultural Property Exemptions, for the current year only.

The July/December Board of Review has the authority to grant a Qualified Agricultural Property Exemption that was not on the Tax Roll for the current year and the previous year, where the property met all requirements for the Qualified Agricultural Property Exemptions status, and where the assessor has not previously denied the exemption.

Mutual Mistake of Fact

On March 31, 2010, the Michigan Supreme court clarified the meaning of the term “mutual mistake of fact” found in 211.53a which authorizes the recovery of excess payments not made under protest. The Court previously defined “mutual mistake of fact” in *Ford Motor Co v City of Woodhaven*, 475 Mich 425; 716 NW2d 247 (2006) as follows: “a ‘mutual mistake of fact’ is “an erroneous belief, which is shared and relied on by both parties, about a material fact that affects the substance of the transaction.” To qualify under the statute, the “mutual mistake of fact” must be one that

occurs only between the assessor and the taxpayer. The mutual mistake cannot be imputed to the assessor on an agency theory unless the assessor makes a mistake in performing his/her duties in spreading and assessing the tax.

Homeowner’s Principal Residence Exemption

Homeowner’s Principal Residence Exemption that was not on the Tax Roll for the current and/or previous three years and not denied by the Assessor, Auditing County, or the Department of Treasury.

Reversal of a Taxable Value Uncapping Is Treated as a Clerical Error

P.A. 23 of 2005, MCL 211.27a (4) provides as follows:

...If the taxable value of property is adjusted under subsection (3) and the assessor determines that there had not been a transfer of ownership, the taxable value of the property shall be adjusted at the July or December Board of Review. Notwithstanding the limitation provided in section 53b(1) on the number of years for which a correction may be made, the July or December Board of Review may adjust the taxable value of the property under this subsection for the current year and for the 3 immediately preceding calendar years. A corrected tax bill shall be issued for each tax year for which the taxable value is adjusted by the local tax collecting unit of the local tax collecting unit has possession of the tax roll or by the county treasurer if the county has possession of the tax roll. For purposes of section 53b, an adjustment under this subsection shall be considered the correction of a clerical error.

Please see STC Bulletin 9 of 2005.