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**Bulletin No. 21 of 2020
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July and December Boards of Review**

TO: Assessing Officers and County Equalization Directors
FROM: Michigan State Tax Commission
SUBJECT: July and December Boards of Review

Bulletin 6 of 2018 is rescinded.

This Bulletin combines previous guidance issued by the State Tax Commission related to July and December Boards of Review. It is intended to provide an overview of key information related to July and December Boards of Review. More detailed information related to Boards of Review can be found in the Board of Review Q&A available on the State Tax Commission website at www.michigan.gov/statetaxcommission.

JULY AND DECEMBER BOARDS OF REVIEW MEETINGS

The July Board of Review meets on the Tuesday following the third Monday in July if there is business to conduct. An alternative start date may be approved by resolution of the assessment jurisdiction's governing body, but the alternate date must be during this same week.

The December Board of Review meets on the Tuesday following the second Monday in December if there is business to conduct. An alternative start date may be approved by resolution of the assessment jurisdiction's governing body, but the alternative date must be during this same week.

Hours for meetings held in July and December may be established by the Boards of Review.

There are no specific notice requirements for the July and December Boards, but public bodies must always post meeting notices in accordance with Act 267, P.A. 1976, Open Meetings Act.

The Boards of Review cannot go into a closed session and meet privately to discuss poverty exemption appeals, disabled veterans exemptions or any other appeal. Information contained in documents provided to Boards of Review that is exempt should be redacted before being provided to the Board.