

BOARD OF REVIEW

The Board of Review consists of 5 members. Each member serves at the pleasure of the City Mayor for a term of 1 year. Only electors registered in the city can serve. At the time of their appointment, board of review candidates may neither be elected or appointed officials of the city. The Board of Review meets in official session 3 times per year.

The Board of Review receives, evaluates and prepares decisions on property tax appeals and makes necessary assessment corrections subject to Property Tax Appeal Board (PTABP) final ruling and changes within City of Ludington.

DUTIES:

- Formulates decisions on city property tax appeals by conducting hearings, evaluating evidence, performing parcel appraisals and issuing written notices of decisions.
- Responds to State Property Tax Appeal Board cases by gathering appraisal data, evaluating taxpayer evidence, submitting findings to the State, and representing City of Ludington at hearings.
- Processes and approves exemptions, certificates of error, destructions, adds omitted property, and changes assessments through the Board's own motion.

MEMBER EXPECTATIONS:

- Members Complete training sessions, familiarizing them with appraisal, audit, and assessment administration procedures.
- Serve 1 year term
- Attend meetings in March, July and December

KNOWLDEGE AND EXPERIENCE:

- Property valuation for residential, industrial, or commercial sites.
- Banking
- Financing
- Accounting