

# **TOWNSHIP OF BERGLAND**

Katie Carlson-Lynch, Assessor

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## **What is the July/December Board of Review?** **(JBOR/DBOR)**

The main purpose of the July Board of Review (JBOR) or December Board of Review (DBOR) is to assure the correctness of the details posted to the assessment roll. (MCL 211.29(3)).

The primary function of the JBOR & DBOR meetings is to address issues presented to the BOR by the Assessor such as: appeals of denials of new Qualified Agricultural Property Exemption, Poverty Exemption Applications, and Qualified Errors as delineated in MCL 211.53b.

If the Assessor has no items to be address, the meeting will be cancelled the Friday before the meeting.

The JBOR is held the week of the third (3<sup>rd</sup>) Monday in July.

The DBOR is held the week of the second (2<sup>nd</sup>) Monday in December.

If you feel you have an issue that needs to be addressed at the JBOR or DBOR, please contact the Assessor as soon as possible. Issues need to be reviewed by the Assessor prior to being heard by the BOR.

*\*\*The J/DBOR cannot hear questions about PRE exemptions, or PRE appeals. Those all go through the Assessor's office.\*\**