

TOWNSHIP OF BERGLAND

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What is the March Board of Review? (MBOR)

The job of the March Board of Review is to examine the assessment roll received from the Assessor to check that it is complete, accurate, uniform and valid.

The MBOR conducts public appeal hearings in March to receive and consider appeals from property owners.

Prior to the MBOR, the Assessor mails out Assessment Change Notices (THIS IS NOT A TAX BILL). These informational notices include State Equalized Value (SEV), Taxable Value (TV), the percent (%) exemption of Principal Residence (PRE) or Qualified Agricultural (QAg) Property, and whether or not a Transfer of Ownership has occurred (uncapping). This notice also provides the dates, times and places for the MBOR Appeal Hearings.

If a property owner believes the Assessed Value (AV, also same as SEV) is more than half of the True Cash Value (TCV) of your property, they may appeal to the MBOR.

The MBOR has no authority over millage rates, as those are ballot measures.

Other reasons to appeal at the MBOR can be:

Classification: This indicates the current, actual use of your property. If there are multiple uses on a property, the use that accounts for the highest percentage of use will be the Classification.

Taxable Status: Certain properties are tax exempt.

Hardship: Property Owners who qualify for a Poverty Exemption can submit their application and supporting paperwork at the MBOR. (Tax returns, household bills, bank statements, and other financial documents are required for this application.)

The MBOR cannot hear questions about PRE exemptions, or PRE appeals. Those all go through the Assessor's office.