

**CITY OF THE VILLAGE OF DOUGLAS
ALLEGAN COUNTY
STATE OF MICHIGAN**

RESOLUTION NO. 05-2021

**A RESOLUTION ALLOWING FOR WRITE-IN APPEALS
BY RESIDENT TAXPAYERS**

At a regular meeting of the City Council for the City of the Village of Douglas, Michigan, held virtually by Zoom, on the 15th day of February 2021 at 7:00 p.m.

Present: Donovan, Miller, Mooradian, North, Seabert, Van Loon, Lion

Absent: None

Council Member Miller offered the following resolution and moved for its adoption, seconded by Council Member Mooradian.

RESOLUTION

WHEREAS, the General Property Tax Act, MCL 211.30(4) states that, when appealing to the Board of Review, “a nonresident taxpayer may file his or her appearance, protest, and papers in support of the protest by letter, and his or her personal appearance is not required”; and

WHEREAS, MCL 211.30(8) states that “The governing body of the city may authorize, by adoption of an ordinance or resolution, a resident taxpayer to file his or her protest before the board of review by letter without a personal appearance by the taxpayer or his or her agent. If that ordinance or resolution is adopted, the city shall include a statement notifying taxpayers of this option in each assessment notice under section 24c and on each notice or publication of the meeting of the board of review”; and

WHEREAS, under the Open Meetings Act, MCL 15.263a, a meeting of a public body may be held electronically through March 30, 2021, and “a public body may use technology to facilitate typed public comments during the meeting submitted by members of the public participating in the meeting that may be read to or shared with members of the public body and other participants to satisfy the requirement under this subsection that members of the public be heard by others during the electronic meeting and the requirement under section 3(5) that members of the public be permitted to address the electronic meeting”;

THEREFORE BE IT RESOLVED that, in order to ease the burden on taxpayers, the assessor and the Board of Review, and to ensure that all taxpayers have an equal opportunity to be heard by the Board of Review, the City of the Village of Douglas Council hereby resolves, according to provisions of MCL 211.30(8) of the General Property Tax Act, that the Board of Review shall receive letters of protest

regarding assessments from resident taxpayers from the first Tuesday in March until it adjourns from the public hearings for which it meets to hear such protests.

Letters from both residents and nonresidents may include those submitted by handwriting or typewriting.

All notices of assessment change and all advertisements of board of review meetings must include a statement that the resident taxpayers may protest by letter to the board.

Upon roll call vote the following voted:

YEAS: Donovan, Miller, Mooradian, North, Seabert, Van Loon, Lion

NAYS: None

ABSTAIN: None

ABSENT: None

RESOLUTION DECLARED ADOPTED THIS 15th DAY OF FEBRUARY 2021.

Signed: _____ Date: _____

Signed: _____ Date: _____

CERTIFICATION

I, Pam Aalderink, Clerk of the City of the Village of Douglas, do hereby certify that the above captioned Resolution was adopted by the City Council at a Regular Meeting thereof on _____

Pam Aalderink, Clerk