



CITY OF BIG RAPIDS

226 North Michigan Avenue
Big Rapids, MI 49307

What is the Income Tax Board?

The Income Tax Board of Review is referenced in the Income Tax Ordinance. The Ordinance was adopted by the voters of the City of Big Rapids at a Special Election on April 7, 1969 - effective January 1, 1970 and revised according to Michigan Compiled Laws Annotated on November 19, 1990 - effective January 1, 1991.

Section 91 of the Ordinance states that the governing body of the City (City Commission) shall appoint an Income Tax Board of Review consisting of three residents of the City who are not City officials or City employees.

The Board itself shall select a chairperson, secretary, and other officers as the Board considers necessary and shall adopt rules governing the procedure for hearings and other procedures.

A majority of the Board Members shall constitute a quorum for an action by or hearing before the Board, or for any other purpose. A member of the Board shall not act on a matter in which the member has a financial interest other than the common public interest. A record shall be kept of the Board's transactions and proceedings. The record and any other writing prepared, owned, and used in the possession of the Board in the performance of an official function shall be made available to the public in compliance with Act No. 442 of the Public Acts of 1976.

The business which the Board may perform shall be conducted at a public hearing held in compliance with the Public Acts of 1976.

A taxpayer or employer may file a written notice of appeal with the secretary of the Income Tax Board of Review within 30 days after receipt of a final assessment, denial in whole or part of a claim for refund, or special ruling of the administrator. Upon receipt of the notice of appeal, the Board shall notify the administrator, who shall forward within 15 days to the Board a certified transcript of all actions and findings taken by him relating to the matter under appeal. The appellant or his duly authorized representative may inspect the transcript.

The Board shall grant the appellant a hearing at which the appellant or his duly authorized representative and the administrator and his authorized agent have an opportunity to present evidence relating to the matter under appeal. After conclusion of the hearing the Board acting by a majority vote of its three members shall affirm, reverse or modify the matter under appeal and furnish a copy of its decision to the appellant and to the administrator.

The ordinance provides for confidentiality of all tax matters applicable to proceedings pending before or submitted to the Board.

A tax deficiency or refund and any interest or penalties thereon shall be paid within 30 days after receipt of notice of determination by the Board if no further appeal is made.

All appeals shall be made in a timely fashion to the State Commissioner of Revenue in such form and manner as the Commissioner shall prescribe.

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