

**Township of Long Rapids  
County of Alpena  
State of Michigan**

**RESOLUTION NO. \_\_\_\_ -20**

**A RESOLUTION TO FORM A COMBINED BOARD OF REVIEW FOR LONG RAPIDS  
TOWNSHIP AND WELLINGTON TOWNSHIP OF ALPENA COUNTY PURSUANT TO  
PUBLIC ACT 206 of 1893, AS AMENDED.**

**WHEREAS**, it is becoming increasingly complex to manage and understand all the provisions of the General Property Tax Act; and

**WHEREAS**, it is becoming difficult to form a full panel for a Board of Review in each Township; and

**WHEREAS**, educating and training a qualified Board of Review will require additional time and financial expenditure; and

**WHEREAS**, Section 28(6) of the General Property Tax Act, MCL 211.28(6) allows that the governing bodies of 2 or more contiguous townships may, by agreement, appoint a single (Combined) Board of Review for each of those townships for purposes of this Act; and

**WHEREAS**, Section 28 of the General Property Tax Act provides that at least 2/3 of the members of the Combined Board of Review must be property taxpayers of the respective townships to be included in the Combined Board of Review. Members appointed to the Combined Board of Review shall serve for a term of 2 years beginning at noon on January 1 of each odd-numbered year. Each member of the Combined Board of Review shall qualify by taking the constitutional oath of office within 10 days after appointment. Further, no township board member may serve on the Combined Board of Review or fill any vacancy; and

**WHEREAS**, Section 28 of the General Property Tax Act provides that the township board may appoint 3, 6, or 9 electors of the township to sit on the Combined Board of Review; and

**WHEREAS**, Section 28(3) provides that a Combined Board of Review may appoint not more than two (2) alternate members for the same term as regular members of the Combined Board of Review. Each alternate member must be a property taxpayer of the township; and

**WHEREAS**, alternates are called to perform the duties of regular members in the absence of a regular member or for purposes of reaching a decision on issues protested where a regular member abstains for reason of conflict of interest; and

**WHEREAS**, under Section 28(6), each township shall appoint the following membership Combined Board of Review:

Long Rapids Township: No more than two (2) members and two (2) alternates;

Wellington Township: No more than two (2) members and two (2) alternates.

**NOW, THEREFORE, BE IT RESOLVED**, that the following local units agree to form a Combined Board of Review as described herein, effective December \_\_, 2020, and shall act as a single Board of Review for assessment and administration purposes under the authority provided in the General Property Tax Act. The Combined Board of Review shall be called and referenced as the “Long Rapids Township and Wellington Township Board of Review”; and

**NOW, THEREFORE, BE IT FURTHER RESOLVED**, that members of the Combined Board of Review may be employees of a single township (by agreement) with expenses shared equally among Long Rapids and Wellington Townships; or, alternatively, each township (by agreement) shall pay their respective appointed members’ expenses directly; and

**NOW, THEREFORE, BE IT FURTHER RESOLVED**, that one of the Combined Board of Review members shall be appointed to the position of Secretary at the start of each new session in March every calendar year in accordance with MCL 211.30(2).

**THIS RESOLUTION WAS DULY ADOPTED BY THE TOWNSHIP OF LONG RAPIDS BOARD DURING ITS REGULAR MEETING HELD ON DECEMBER 7, 2020.**

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Todd Precord, Township Supervisor

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M. Susan Thomson, Township Clerk