

**RESOLUTION NO. 2018-43**

**A RESOLUTION TO ALLOW LETTER APPEALS TO THE BOARD OF REVIEW**

**WHEREAS**, the Board Of Review is authorized to hear various appeals pursuant to the General Property Tax Act; and

**WHEREAS**, According to MCL 211.30 (7), the governing body of the township or city may authorize, by adoption or resolution, a resident or nonresident 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;

**THEREFORE**, in order to ease the burden on taxpayers, and to ensure that all taxpayers have an equal opportunity to be heard by the Board of Review we believe each taxpayer should have the right to also appeal by letter rather than in person;

**THEREFORE BE IT RESOLVED**, that the City of Charlotte approves this resolution allowing such appeals as further outlined in Council Policy No. 2018-02.