

**TOWNSHIP OF SOLON**  
**COUNTY OF KENT, MICHIGAN**

At a regular meeting of the Township Board of the Township of Solon, held at the Solon Township Hall, 15185 Algoma Avenue NE, Cedar Springs, Michigan, on the 8th day of February, 2021, at 7:30 p.m.

PRESENT: Members: Robert Ellick, Art Gerhardt, Mark Hoskins, Jon Stout, Dorothy Willoughby,

ABSENT: Members: \_\_\_\_\_

The following preamble and resolution were offered by Member Stout and seconded by Member Gerhardt.

**RESOLUTION No. 21-01**

**RESOLUTION TO APPROVE BOARD OF REVIEW TO  
ACCEPT WRITTEN APPEALS FROM RESIDENTS  
WITHOUT A PERSONAL APPEARANCE**

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 township 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 township 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 Solon Township Board 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.

AYES: Members: Gerhardt, Hoskins, Stout, Ellick, Willoughby

NAYS: Members: \_\_\_\_\_

RESOLUTION DECLARED ADOPTED.

Dorothy Willoughby  
Dorothy Willoughby, Township Clerk

I hereby certify the foregoing is a true and complete copy of a resolution adopted by the Township Board of the Township of Solon at a regular meeting held on the date stated above. I further certify that public notice of such meeting was given as provided by law.

Dorothy Willoughby  
Dorothy Willoughby, Township Clerk