

**NOTICE OF MEETING OF
BOARD OF REVIEW
To all Persons Liable to Assessment Taxes in the
CITY OF WEST BRANCH**

Notice is hereby given that the assessment roll will be open for inspection by the public and the Board of Review will be in session in the Council Chamber of West Branch City Hall, 121 N. Fourth St., to consider complaints on

**Monday and Tuesday
March 26 and 27, 2018**

Mon., 9 a.m. - 12 noon, 1 p.m. - 4 p.m., 7 p.m. - 9 p.m.

Tues., 9 a.m. - 12 noon, 1 p.m. - 4 p.m.

so public may inspect the rolls

At which time the assessment roll will be subject to review and correction and all persons who may consider themselves aggrieved by any evaluation of property as now set forth in said assessment roll, or who may have knowledge of any errors contained in said rolls, or omissions from the same, or who may have reason to suppose that such errors exist, will then and there be heard by said Board of Review and all errors found to exist within said assessment roll will be duly corrected and all property subject to taxation within the City found to have been omitted from said assessment roll will be placed thereon by said Board of Review, and finally approved by the City Council shall be the assessment roll of the City for the year 2018.

2018 Equalization Ratios for West Branch

Appearing below are the tentative recommended Equalization Ratios and Estimated Multipliers necessary to compute individual state equalized valuation on real and personal property for the City of West Branch by the Ogemaw County Equalization Department in accordance with the provisions of Act No. 165 of Public Acts of 1971, Act 114, Public Acts of 1979.

Proposal A, passed by voters on March 15, 1994 places a limit on the value used to compute property taxes. Starting in 1995, property taxes were calculated using taxable value. In the past, taxes have been calculated using state equalized value. State equalized value is the assessed value multiplied by the equalization multiplier, if any.

Taxable value will be the lower of the 2018 state equalized value or the 2017 taxable value multiplied by 1.021, which is the inflation rate multiplier used for the current assessment period.

Tentative Ratios and Multipliers by Classification

Commercial		Industrial		Residential		Personal Property	
Class 201		Class 301		Class 401		Class 151-551	
Tent.	Tent.	Tent.	Tent.	Tent.	Tent.	Tent.	Tent.
Ratio	Mult.	Ratio	Mult.	Ratio	Mult.	Ratio	Mult.
51.92	.96302	56.50	.88496	51.18	.97694	50.0	1.00

John Dantzer, Clerk