



## **INCOME TAX BOARD OF REVIEW**

- Authorization: Adoption of State Act 284 of 1964 by voters on February 7, 1967.
- Appointing Authority: City Commission (per MCL 141.691(1)) appoints an income tax board of review consisting of three (3) city residents who are not city officials or city employees.
- Liaison: Vicki Maxson, Income Tax Administrator  
[vamaxson@battlecreekmi.gov](mailto:vamaxson@battlecreekmi.gov)
- Purpose: Consider evidence presented by a taxpayer or employer regarding a final assessment, denial in whole or part of a claim for refund, decision, order, or special ruling of the administrator or the department. After conclusion of the hearing, the income tax board of review by a majority vote of its 3 members shall affirm, reverse, or modify the final assessment, denial, decision, or order under appeal and furnish a copy of the decision to the appellant and to the administrator or the department.
- Membership: Three (3) members.
- Term: Three-year term. No legal requirements.
- Special Requirements: Members cannot be city officials or employees; must be city residents.
- Compensation: None.
- Meeting Schedule: As Needed.

### **MEMBERS**

NAME	ORGANIZATION	TERM EXPIRES
VACANT – 3 seats		