



## **INCOME TAX BOARD OF REVIEW**

<u>Authorization:</u>	Adoption of State Act 284 of 1964 by voters on February 7, 1967.
<u>Appointing Authority:</u>	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.
<u>Liaison:</u>	Vicki Maxson, Income Tax Administrator <a href="mailto:vamaxson@battlecreekmi.gov">vamaxson@battlecreekmi.gov</a>
<u>Purpose:</u>	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.
<u>Membership:</u>	Three (3) members.
<u>Term:</u>	Three-year term. No legal requirements.
<u>Special Requirements:</u>	Members cannot be city officials or employees; must be city residents.
<u>Compensation:</u>	None.
<u>Meeting Schedule:</u>	As Needed.

### **MEMBERS**

<b>NAME</b>	<b>ORGANIZATION</b>	<b>TERM EXPIRES</b>
Andrew Duke	Pfizer	12/19/2026
Bernard Gladney	Aldi	02/20/2027
Colleen Lowe	Valbert, Germany	02/20/2027