

**TOWNSHIPS OF GREENBUSH AND MIKADO
COUNTY OF ALCONA
STATE OF MICHIGAN**

TOWNSHIP OF GREENBUSH RESOLUTION NO. 20260217.001, and

TOWNSHIP OF MIKADO RESOLUTION NO. 26.05

ADOPTED FEBRUARY 17, 2026

A RESOLUTION TO FORM A COMBINED BOARD OF REVIEW FOR THE TOWNSHIPS OF GREENBUSH AND MIKADO OF ALCONA COUNTY PURSUANT TO PUBLIC ACT 206 of 1893, AS AMENDED.

WHEREAS, the Townships of Greenbush and Mikado wish to combine their Board of Review; and

WHEREAS, it is becoming difficult to form a full panel for a Board of Review in each Township; and

WHEREAS, educating and training a qualified Board of Review will require additional time and financial expenditure; and

WHEREAS, Section 28(6) of the General Property Tax Act, MCL 211.28(6) allows that the governing bodies of two (2) or more contiguous townships may, by agreement, appoint a single Combined Board of Review for each of those townships for purposes of this Act; and

WHEREAS, Section 28 of the General Property Tax Act, MCL 211.28 provides that at least two-thirds (2/3) of the members of the Combined Board of Review must be property taxpayers of the respective townships to be included in the Combined Board of Review. Members appointed to the Combined Board of Review shall serve for a term of 2 years beginning at noon on January 1 of each odd-numbered calendar year. Each member of the Combined Board of Review shall qualify by taking the constitutional oath of office within 10 days after appointment. Further, no township board member may serve on the Combined Board of Review or fill any vacancy; and

WHEREAS, Section 28 of the General Property Tax Act, MCL 211.28 provides that the township board may appoint three (3), six (6), or nine (9) electors of the township to sit on the Combined Board of Review; and

WHEREAS, Section 28(3) of the General Property Tax Act, MCL 211.28(3) provides that a township board may appoint not more than two (2) alternate members for the same term as regular members of the Combined Board of Review. Each alternate member must be a property taxpayer of the township; and

WHEREAS, Section 28(3) of the General Property Tax Act, MCL 211.28(3) provides that alternates are called to perform the duties of regular members in the absence of a regular member or for purposes of reaching a decision on issues protested where a regular member abstains for reason of conflict of interest; and

