

**NOTICE
BOARD OF REVIEW**

As required by the General Property Tax Act, public notice is hereby given by Moorland Township that the 2026 March Board of Review will meet on the following days at the Moorland Township Office located at 12416 Apple Ave., Ravenna, Michigan for the purpose of reviewing the 2026 assessment roll and hearing requests, protests or application for correction of assessed or tentative taxable values.

ORGANIZATIONAL & ROLL REVIEW MEETING

Tuesday, March 3rd, 2026 at 1:00 p.m.
(Appeals will not be heard at this session)

PUBLIC APPEAL HEARINGS

Monday, March 9th, 2026: 3pm until 9pm.

Tuesday, March 10th, 2026: 9am until 3pm.

Additional dates and times may be added as necessary and if all appointments for the above dates have been filled.

The Moorland Township Board of Review will hear appeals by appointment. Taxpayers should call (231) 853-2015 during normal business hours to schedule an appointment. (Voice messages will be returned.) The Board of Review will meet at the times listed above to hear appeals by property owners or their representatives. The owner's representative must present a letter of authorization signed by the property owner in order to be heard. Letter appeals are accepted in lieu of a personal appearance and must be received no later than March 10th, 2026 at 1pm (postmarks are not acceptable). Taxpayers are welcome to contact the Assessing office prior to the Board or Review dates to discuss their 2026 assessed or taxable values at (231) 724-3475.

As required by P.A. 188 of Public Acts of 1975, the TENTATIVE ratio and multiplier factors for the Township of Moorland are hereby listed below. This ratio and factors are subject to the actions of the Assessing Officer, The Board of Review, the County Equalization Department and the Michigan State Tax Commission.

<u>CLASS</u>	<u>TENTATIVE RATIO</u>	<u>MULTIPLIER FACTOR</u>
AGRICULTURAL (101)	43.16%	1.15848
COMMERCIAL (201)	48.92%	1.02207
INDUSTRIAL (301)	46.51%	1.07503
RESIDENTIAL (401)	46.23%	1.08154
PERSONAL PROPERTY	50.00%	1.00000

The township will provide necessary reasonable services to individuals with disabilities at the Board of Review meetings upon seven days' notice.

Contact the township at (231) 853-2015, 12416 E. Apple Ave., Ravenna, MI 49451.

Dan Nutt, Supervisor