

2023 DECEMBER BOARD OF REVIEW

Dafter Township

2926 W 10 Mile Rd., Dafter MI 49724

Minutes

December 12th, 2023

CALL TO ORDER

5:30 p.m. by ANDERSON

ROLL CALL

ROBERT BROWN-	SUPERVISOR- PRESENT
TINA FULLER -	ASSESSOR- PRESENT
JACK SCOTT -	ABSENT- UNEXCUSED
HOLLY EIMILLER-	PRESENT
FLORENCE ANDERSON-	PRESENT

PUBLIC COMMENT

QUALIFIED AGRICULTURAL EXEMPTION

MOTION TO GRANT 2022 QUALIFIED AGR EXEMPTION BY EIMILLER

PARCEL NUMBER	OWNERS NAME	TAXBLE VALUE	QUAL AG %
004-116-007-10	CORTNEY WILSON	2,081	100%

SECOND BY ANDERSON
VOTE ALL AYES
MOTION CARRIED

MOTION TO GRANT 2023 QUALIFIED AGR EXEMPTION BY ANDERSON

PARCEL NUMBER	OWNERS NAME	TAXBLE VALUE	QUAL AG %
004-116-007-10	CORTNEY WILSON	2,185	100%

SECOND BY EIMILLER
VOTE ALL AYES
MOTION CARRIED

MOTION TO GRANT POVERTY EXEMPTION REQUEST FOR 1 YEAR BY ANDERSON

PARCEL NUMBER	OWNERS NAME	ASSESSED/ TAXBLE VALUE	INCOME/ ASSET INFORMATION
004-126-004-00	BRIAN CLEMENT	43,400/ 38,439	INCOME \$10,968/YR ASSET 2011 FORD EXPLORER KBB- \$8,484

SECOND BY EIMILLER
VOTE ALL AYES
MOTION CARRIED

PUBLIC COMMENT

CLOSE THE MEETING

Motion to adjourn the meeting at 5:42 p.m. by ANDERSON

Support: EIMILLER
Vote: ALL AYES

MOTION CARRIED

Respectfully Submitted by,



ROBERT BROWN- DAFTER TWP SUPERVISOR

July/December Board of Review Affidavit

Issued under authority of P.A. 206 of 1893. Filing is mandatory.

Petition/Docket #: **DBOR23-2**

The authority for July/December board of review action is stated in the General Property Tax Act, MCL 211.53b. The July/December Board of Review can take action regarding qualified errors verified by the assessor (MCL 211.53b(1), (8)). The July/December Board of Review can also take action under MCL 211.53b regarding a poverty exemption for the current year under MCL 211.7u; a qualified agricultural property exemption under MCL 211.ee for the current year, which has been denied by the assessor; a qualified agricultural property exemption under MCL 211.ee that was not on the assessment roll for the current year and one prior year; or a qualified forest property exemption under MCL 211.7j(1) that was not on the assessment roll for the current year and one prior year. In addition, other statutes, such as MCP 211.7b related to the disabled veterans exemption, and MCL 211.7ss related to the eligible development property exemption, provide authority for the July/December Board of Review to take action.

Form 3128 (L-4035a) must be completed by the Board of Review and made a part of the Board of Review records whenever a change is made to an individual parcel of property which causes a change in Taxable Value.

PART A: IDENTIFICATION

Owner Name WILSON CORTNEY				
Owner Street Address 27 DUKE LAKE CIR		City KINCHELOE	State MI	ZIP Code 49788-1123
Parcel Number 17-004-116-007-10		Property School District BRIMLEY AREA SCHOOLS	Property Classification 402	
Property Street Address W M 28		City DAFTER	State MI	ZIP Code 49724

PART B: ADJUSTMENTS

Item or Taxing Authority	Note or Millage	Original	Adjusted	Difference
DAFTER TOWNSHIP				
Assessed Value	DBOR	11,800	11,800	0
Taxable Value	12/12/2023	2,081	2,081	0
P.R.E.		0.00 %	100.00 %	100.00 %
Property Class		402		
School District		17140		
Classification		Ad Valorem		
TOTALS				

Reason for change (see instructions on page 2):

- Poverty Exemption
 Qualified Agricultural Exemption
 Disabled Veterans Exemption
 Qualified Forest Exemption
 Eligible Development Property Exemption
 Qualified Error _____

Explanation: **MCL 211.7ee - Qualified Ag denial error**

PART C: CERTIFICATION, BOARD OF REVIEW MEMBERS

We, the undersigned members of **DAFTER TOWNSHIP** Board of Review, swear to affirm the above information is, to the best of our knowledge, true.

Signature <i>[Handwritten Signature]</i>	Date DEC 12 2023	Signature	Date
Signature <i>[Handwritten Signature]</i>	Date DEC 12 2023	Signature	Date
Signature	Date	Signature	Date

The Board of Review is required to file an affidavit within 30 days with the proper officials to have all affected official records corrected. If the qualified error results in an overpayment or underpayment, the rebate, including any interest paid, must be made to the taxpayer or the taxpayer must be notified and payment made within 30 days of the notice. (MCL 211.53b (1))

Distribute copies of this form to the property owner, the County Treasurer, the County Equalization Department, and the treasurers of all other affected taxing authorities. Retain a copy on file at the local unit.

July/December Board of Review Affidavit

Issued under authority of P.A. 206 of 1893. Filing is mandatory.

Petition/Docket #: DBOR23-1

The authority for July/December board of review action is stated in the General Property Tax Act, MCL 211.53b. The July/December Board of Review can take action regarding qualified errors verified by the assessor (MCL 211.53b(1), (8)). The July/December Board of Review can also take action under MCL 211.53b regarding a poverty exemption for the current year under MCL 211.7u; a qualified agricultural property exemption under MCL 211.ee for the current year; which has been denied by the assessor; a qualified agricultural property exemption under MCL 211.ee that was not on the assessment roll for the current year and one prior year; or a qualified forest property exemption under MCL 211.7j(1) that was not on the assessment roll for the current year and one prior year. In addition, other statutes, such as MCP 211.7b related to the disabled veterans exemption, and MCL 211.7ss related to the eligible development property exemption, provide authority for the July/December Board of Review to take action.

Form 3128 (L-4035a) must be completed by the Board of Review and made a part of the Board of Review records whenever a change is made to an individual parcel of property which causes a change in Taxable Value.

PART A: IDENTIFICATION

Owner Name WILSON CORTNEY				
Owner Street Address 27 DUKE LAKE CIR		City KINCHELOE	State MI	ZIP Code 49788-1123
Parcel Number 17-004-116-007-10		Property School District BRIMLEY AREA SCHOOLS	Property Classification 402	
Property Street Address W M 28		City DAFTER	State MI	ZIP Code 49724

PART B: ADJUSTMENTS

Item or Taxing Authority	Note or Millage	Original	Adjusted	Difference
DAFTER TOWNSHIP				
Assessed Value	DBOR	11,800	11,800	0
Taxable Value	12/12/2023	2,185	2,185	0
P.R.E.		0.00 %	100.00 %	100.00 %
Property Class		402		
School District		17140		
Classification		Ad Valorem		
TOTALS				

Reason for change (see instructions on page 2):

- Poverty Exemption
 Qualified Agricultural Exemption
 Disabled Veterans Exemption
 Qualified Forest Exemption
 Eligible Development Property Exemption
 Qualified Error _____

Explanation: MCL 211.7ee - Qualified Ag denial error

PART C: CERTIFICATION, BOARD OF REVIEW MEMBERS

We, the undersigned members of DAFTER TOWNSHIP Board of Review, swear of affirm the above information is, to the best of our knowledge, true.

Signature: <i>[Handwritten Signature]</i>	Date: DEC 12 2023	Signature	Date
Signature: <i>[Handwritten Signature]</i>	Date: DEC 12 2023	Signature	Date
Signature	Date	Signature	Date

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2023 DECEMBER BOARD OF REVIEW
Change Notice

Dec 12, 2023

WILSON CORTNEY
27 DUKE LAKE CIR
KINCHELOE MI 49788-1123

Re: December Board of Review Change Notice

004-116-007-10 W M 28

Dear Property Owner:

On Dec 12, 2023 , the December Board of Review made the following correction to the assessed, capped and taxable values or to the Principal Residence Exemption for the above referenced parcel.

Original				Corrected			
<u>Year</u>	<u>Assessed</u>	<u>Capped</u>	<u>Taxable</u>	<u>Year</u>	<u>Assessed</u>	<u>Capped</u>	<u>Taxable</u>
2023	11,800 <	2,185	2,185	2023	11,800	2,185	2,185
Principal Residence Exemption			0.0000 <	Principal Residence Exemption			100.0000 <
Reason: QUALIFIED AGR							
<hr/>							
Adjustment Type:							
2022	11,800 <	2,081	2,081	2022	11,800	2,081	2,081
Principal Residence Exemption			0.0000 <	Principal Residence Exemption			100.0000 <
Reason: QUALIFIED AGR							

Adjustment Type:

The action of the December Board of Review may be appealed to the Michigan Tax Tribunal within 35 days after the final decision, ruling or determination. To appeal to the Michigan Tax Tribunal, file a petition with the MTT that can be obtained from their website:

<http://www.michigan.gov/taxtrib>

If you have any questions regarding the above changes, please do not hesitate to contact us at (906) 360-9055

Sincerely

 **DAFTER TOWNSHIP**

July/December Board of Review Affidavit

Issued under authority of P.A. 206 of 1893. Filing is mandatory.

Petition/Docket #: **DBOR23-2**

The authority for July/December board of review action is stated in the General Property Tax Act, MCL 211.53b. The July/December Board of Review can take action regarding qualified errors verified by the assessor (MCL 211.53b(1), (8)). The July/December Board of Review can also take action under MCL 211.53b regarding a poverty exemption for the current year under MCL 211.7u; a qualified agricultural property exemption under MCL 211.ee for the current year, which has been denied by the assessor; a qualified agricultural property exemption under MCL 211.ee that was not on the assessment roll for the current year and one prior year; or a qualified forest property exemption under MCL 211.7j(1) that was not on the assessment roll for the current year and one prior year. In addition, other statutes, such as MCP 211.7b related to the disabled veterans exemption, and MCL 211.7ss related to the eligible development property exemption, provide authority for the July/December Board of Review to take action.

Form 3128 (L-4035a) must be completed by the Board of Review and made a part of the Board of Review records whenever a change is made to an individual parcel of property which causes a change in Taxable Value.

PART A: IDENTIFICATION

Owner Name CLEMENT BRIAN WAYNE			
Owner Street Address 10127 S FOOR LN	City SAULT SAINTE MARIE	State MI	ZIP Code 49783-9523
Parcel Number 17-004-126-004-00	Property School District SAULT STE MARIE AREA SC	Property Classification 401	
Property Street Address 10127 S FOOR LN	City SAULT SAINTE MARIE	State MI	ZIP Code 49783

PART B: ADJUSTMENTS

Item or Taxing Authority	Note or Millage	Original	Adjusted	Difference
DAFTER TOWNSHIP				
Assessed Value	DBOR	43,400	0	-43,400
Taxable Value	12/12/2023	38,439	0	-38,439
P.R.E.		100.00 %	100.00 %	0.00 %
Property Class		401		
School District		17010		
Classification		Ad Valorem		
TOTALS				

Reason for change (see instructions on page 2):

- Poverty Exemption
 Qualified Agricultural Exemption
 Disabled Veterans Exemption
 Qualified Forest Exemption
 Eligible Development Property Exemption
 Qualified Error _____

Explanation: **MCL 211.7u - Poverty Exemption**

PART C: CERTIFICATION, BOARD OF REVIEW MEMBERS

We, the undersigned members of DAFTER TOWNSHIP Board of Review, swear of affirm the above information is, to the best of our knowledge, true.

Signature <i>[Handwritten Signature]</i>	Date DEC 12 2023	Signature	Date
Signature <i>[Handwritten Signature]</i>	Date DEC 12 2023	Signature	Date
Signature	Date	Signature	Date

The Board of Review is required to file an affidavit within 30 days with the proper officials to have all affected official records corrected. If the qualified error results in an overpayment or underpayment, the rebate, including any interest paid, must be made to the taxpayer or the taxpayer must be notified and payment made within 30 days of the notice. (MCL 211.53b (1))

Distribute copies of this form to the property owner, the County Treasurer, the County Equalization Department, and the treasurers of all other affected taxing authorities. Retain a copy on file at the local unit.

2023 DECEMBER BOARD OF REVIEW
Change Notice

Dec 12, 2023

CLEMENT BRIAN WAYNE
10127 S FOOR LN
SAULT SAINTE MARIE MI 49783-9523

Re: December Board of Review Change Notice

004-126-004-00

10127 S FOOR LN

Dear Property Owner:

On Dec 12, 2023 , the December Board of Review made the following correction to the assessed, capped and taxable values or to the Principal Residence Exemption for the above referenced parcel.

Original				Corrected			
<u>Ye</u>	<u>Assessed</u>	<u>Capped</u>	<u>Taxable</u>	<u>Year</u>	<u>Assessed</u>	<u>Capped</u>	<u>Taxable</u>
2023	43,400	38,439 <	38,439 <	2023	0 <	0 <	0 <
Principal Residence Exemption 100.0000				Principal Residence Exemption 100.0000			
Reason: HARDSHIP EXEMPT							

Adjustment Type:

The action of the December Board of Review may be appealed to the Michigan Tax Tribunal within 35 days after the final decision, ruling or determination. To appeal to the Michigan Tax Tribunal, file a petition with the MTT that can be obtained from their website:

<http://www.michigan.gov/taxtrib>

If you have any questions regarding the above changes, please do not hesitate to contact us at (906) 360-9055

Sincerely

DAFTER TOWNSHIP
Board of Review

2023 Taxable Value Calculations Worksheet

Issued under authority of P.A. 206 of 1893. Filing is mandatory.

Parcel No. 004-126-004-00

Petition No. DBOR23-2

This form must be completed by the Board of Review (B of R) and made part of the Board of Review Record whenever a change is made to an individual parcel of property which causes Taxable Value to change.

Complete Section 1 if the B of R changes Capped Value.


	<u>By Assessor</u>	<u>By B of R</u>
2023 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor.")..... =	38,439	0
Amount of Losses = (See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)	0	36,609
Amount of Additions = (See pages 6-11 of STC Bulletin # 3 of 1995 for formulas. IMPORTANT: See STC Bulletin No. 3 of 1997 for change to formula for Replacement Construction).	0	0
<p>2023 Capped Value = (2022 Taxable Value - Losses) X CPI + Additions</p> <p>= (<u>36,609</u> - <u>36,609</u>) X <u>1.050</u> + <u>0</u></p> <p>= <u>0</u> By B of R</p>		
<p>2023 Capped Value = <u>0</u></p>		

Complete Section 2 if the B of R changes Assessed Value.

	<u>By Assessor</u>	<u>By B of R</u>
2023 Assessed Value =	43,400	0
<p>2023 Tentative SEV = 2023 Assessed Value X 2023 Tentative Equalization Factor</p> <p>= <u>0</u> X <u>1.000</u></p> <p>= <u>0</u> By B of R</p>		
<p>2023 Tentative SEV = <u>0</u></p>		

2023 Tentative Taxable Value is the lesser of the 2023 Capped Value or the 2023 Tentative SEV.

2023 Tentative Taxable Value = 0

Signature of Secretary, Board of Review 	Date <p style="text-align: center; color: red; font-weight: bold;">DEC 12 2023</p>
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