

DAFTER TOWNSHIP
3029 W 10 MILE RD
2024 MARCH BOARD OF REVIEW
PROTEST HEARINGS
TUESDAY, MARCH 12th, 2024
MINUTES


1. **OPEN THE MEETING**
CALL TO ORDER BY **ANDERSON** AT 10:00 AM

2. **ROLL CALL**

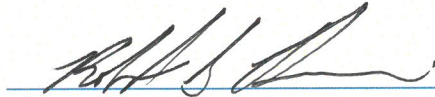
ROBERT BROWN-	SUPERVISOR	PRESENT
JACK SCOTT -		PRESENT
HOLLY EIMILLER-		ABSENT/ EXCUSED
FLORENCE ANDERSON-		PRESENT

3. **RECEIVE AND REVIEW PETITIONS (PETITIONS MUST BE COMPLETED AND SIGNED BY THE OWNER)**

4. **MOTION TO ADJOURN**
MOTION TO ADJOURN UNTIL FRIDAY MARCH 15th, 2024, AT 4:00 PM BY **ANDERSON**
SECOND BY **SCOTT**
VOTE ALL AYES
MOTION CARRIED



Prepared by: Assessor Tina Fuller



Submitted by Township Supervisor Robert Brown

**Resolution to Set an Alternate Date for the March Board of Review
First Taxpayer Appeal Meeting**

WHEREAS, the General Property Tax Act, MCL 211.30, requires the Board of Review to meet on the second Monday in March to hold its first meeting for taxpayer appeals; and

WHEREAS, MCL 211.30(2) allows the Township Board to authorize, by adoption of an ordinance or resolution, an alternative starting date in March when the board of review shall initially meet, which alternative starting dates shall be the Tuesday or Wednesday following the second Monday of March; and

NOW, THEREFORE, BE IT RESOLVED that **March 12, 2024**, the **Tuesday** following the second Monday of March, has been selected as the first meeting date of the 2024 Board of Review by the **Dafer Township** Board on January 23, 2024.

The time on this first day will be 10:00 am – 5:00 pm.

The foregoing resolution offered by Board Member Frank Mongene.

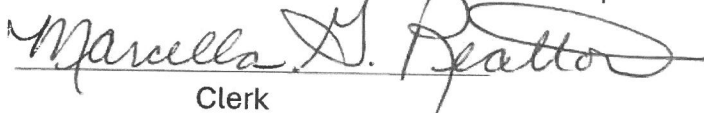
Second offered by Board Member Bob S Brown.

Upon roll call vote the following voted:

"Yes": Kareen Brown, Marcella Reattoir, Erik Baron, Frank Mongene, Bob S Brown

"No": NONE

The Supervisor declared the resolution adopted.


Clerk

Date: 01-23-2024

**DAFTER TOWNSHIP
3029 W 10 MILE RD
2024 MARCH BOARD OF REVIEW
PROTEST HEARINGS
FRIDAY, MARCH 15th, 2024
MINUTES**

1. OPEN THE MEETING

CALL TO ORDER BY **ANDERSON** AT 4:00PM

2. ROLL CALL

ROBERT BROWN-	SUPERVISOR	PRESENT
TINA FULLER -	ASSESSOR	PRESENT @ 4:45PM
JACK SCOTT -		PRESENT @ 5:28PM
HOLLY EIMILLER-		PRESENT/ LEFT @ 5:30PM
FLORENCE ANDERSON-		PRESENT

3. RECEIVE AND REVIEW PETITIONS

See attached pages.

4. MOTION TO ADJOURN

MOTION TO CLOSE THE MARCH BOARD OF REVIEW BY **ANDERSON** AT 9:00PM
SECOND BY **SCOTT**
VOTE ALL AYES
MOTION CARRIED



Prepared by: Assessor Tina Fuller



Submitted by Township Supervisor Robert Brown

CHIPPEWA County

March Board of Review / Assessment Roll Corrections 2024 March Board of Review Summary

DAFTER TOWNSHIP 2024 Corrections

Sch.	Parcel Number	Cls.	Orig. SEV	Orig. Capped	Orig. TV	Rev. SEV	Rev. Capped	Rev. TV	Pov./Net.	Trans. Adjusted?	Reason to Change?
17140	004-108-009-00	401	194,100K	158,263<	158,263 <	146,000<	98,728<	98,728<	NO	NO	0.000%
	Petition Number: MBOR24-2	WURSTER GERALD F				Eq. New:	Asr. Adms.:			Transfer Date:	
	Appeal Date: 03/15/24	BRIMLEY				Eq. Loss:	Adj. Losses:			Reason to Change:	PARTIAL CONSTF

Comments:

REASON: REDUCE ASSESSED VALUE BACK 2 YEARS. HOUSE IN NOT COMPLETE AND WILL NOT BE COMPLETED IN THE FUTURE.
 DISCUSSION: PICTURES OF HOME WERE PROVIDED AND IT IS NOT COMPLETE. ALSO JBOR TO LOOK AT TV FOR 2023 MISTAKE IN FACT.
 MOTION BY SCOTT TO REDUCE HOUSE BACK TO 65% FROM 100% COMPLETE. CHANGE ASSESSMENT FROM 194100 TO 146000 AND ADJUST TV BY RATE OF INFLATION FROM 2022.
 SECOND BY ANDERSON
 VOTE ALL AYES
 MOTION CARRIED

Sch.	Parcel Number	Cls.	Orig. SEV	Orig. Capped	Orig. TV	Rev. SEV	Rev. Capped	Rev. TV	Pov./Net.	Trans. Adjusted?	Reason to Change?
17010	004-111-019-00	401	55,500K	27,814<	27,814 <	0<	0<	0<	YES	NO	0.000%
	Petition Number: MBOR24-6	CARLEY JO ANN I LIFE ESTATE				Eq. New:	Asr. Adms.:			Transfer Date:	
	Appeal Date: 03/05/24	SAULT SAINTE MARIE				Eq. Loss:	Adj. Losses:			Reason to Change:	POV APPLICATION

Comments:

POVERTY EXEMPTION APPLICATION
 MOTION BY SCOTT TO GRANT APPLICATION
 SECOND BY ANDERSON
 VOTE ALL AYES
 MOTION CARRIED

Sch.	Parcel Number	Cls.	Orig. SEV	Orig. Capped	Orig. TV	Rev. SEV	Rev. Capped	Rev. TV	Pov./Net.	Trans. Adjusted?	Reason to Change?
17010	004-113-016-00	101	205,200K	128,331<	128,331 <	183,900<	108,936<	108,936<	NO	NO	0.000%
	Petition Number: MBOR24-3	LOVE DAVID L & ELAINE				Eq. New:	Asr. Adms.:			Transfer Date:	
	Appeal Date: 03/15/24	DAFTER				Eq. Loss:	Adj. Losses:			Reason to Change:	HM UNLIVABLE

Comments:

DISCUSSION- GARAGE/TO ON AS A BARN.
 MOTION BY ANDERSON TO REMOVE VALUE OF BRICK HOME AS UNLIVABLE. AV FROM 205200 TO 183900. ADJUST TV FOR LOSS OF BUILDING VALUE
 SECOND BY SCOTT
 VOTE ALL AYES
 MOTION CARRIED

Sch.	Parcel Number	Cls.	Orig. SEV	Orig. Capped	Orig. TV	Rev. SEV	Rev. Capped	Rev. TV	Pov./Net.	Trans. Adjusted?	Reason to Change?
17140	004-151-008-50	402	47,500K	44,205<	44,205 <	37,800<	34,020<	34,020<	NO	NO	0.000%
	Petition Number: MBOR24-1	PILOT JAMES & DEBI				Eq. New:	Asr. Adms.:			Transfer Date:	
	Appeal Date: 03/15/24	ESSEXVILLE				Eq. Loss:	Adj. Losses:			Reason to Change:	FIRE/ DEMO

Comments:

DISCUSSION- ADJUST VALUE OF PROPERTY TO VACANT
 MOTION BY ANDERSON TO CHANGE CLASS TO 402 VACANT, CHANGE ASSESSED VALUE FROM 47500 TO 37800/ TAXABLE VALUE TO REFLECT LOSS OF BUILDING
 SECOND BY SCOTT
 VOTE ALL AYES
 MOTION CARRIED

Sch.	Parcel Number	Cls.	Orig. SEV	Orig. Capped	Orig. TV	Rev. SEV	Rev. Capped	Rev. TV	Pov./Net.	Trans. Adjusted?	
17140	004-955-006-00	551	91,900<	91,900<	91,900 <	149,500<	96,495<	96,495<	NO	NO	0.000%
	Petition Number: MBOR24-4	GREAT LAKES GAS TRANS CO HOUSTON TX 77252-2168									
	Appeal Date: 03/15/24	Eq. New: 0									
		Eq. Loss: 0									
		Asr. Adns.: 0									
		Adj. Losses: 0									
	Comments:	REASON: NO NEW PERSONAL PROPERTY ADDED- INCREASE IS FROM STC 45% TO 75%. TV NEEDS TO BE CALCULATED BY 1.05 OVER LAST YEAR. DISCUSSION: REVIEWED LATE FILED PPS MOTION BY ANDERSON TO REFLECT THE 1.05 RATE OF INFLATION INCREASE FOR 2024. SECOND BY SCOTT VOTE ALL AYES MOTION CARRIED									

Sch.	Parcel Number	Cls.	Orig. SEV	Orig. Capped	Orig. TV	Rev. SEV	Rev. Capped	Rev. TV	Pov./Net.	Trans. Adjusted?	
17010	004-955-007-00	551	50,700<	50,700<	50,700 <	82,400<	53,235<	53,235<	NO	NO	0.000%
	Petition Number: MBOR24-5	GREAT LAKES GAS TRANS CO HOUSTON TX 77252-2168									
	Appeal Date: 03/15/24	Eq. New: 0									
		Eq. Loss: 0									
		Asr. Adns.: 0									
		Adj. Losses: 0									
	Comments:	REASON: NO NEW PERSONAL PROPERTY ADDED- INCREASE IS FROM STC 45% TO 75%. TV NEEDS TO BE CALCULATED BY 1.05 OVER LAST YEAR. DISCUSSION: REVIEWED LATE FILED PPS MOTION BY ANDERSON TO REFLECT THE 1.05 RATE OF INFLATION INCREASE FOR 2024. SECOND BY SCOTT VOTE ALL AYES MOTION CARRIED									

CHIPPEWA County

March Board of Review / Assessment Roll Corrections

2024 March Board of Review Summary - Grand Recap

DAFTER TOWNSHIP

2024 Corrections

	2024 Original Value			2024 Corrected Value			2024 Change in Value	
	SEV	Capped	TV	SEV	Capped	TV	SEV	TV
Ad Valorem - Real								
Agricultural Real	205,200	128,331	128,331	183,900	108,936	108,936	-21,300	-19,395
Commercial Real	0	0	0	0	0	0	0	0
Industrial Real	0	0	0	0	0	0	0	0
Developmental Real	0	0	0	0	0	0	0	0
Timber Cutover	0	0	0	0	0	0	0	0
Residential Real	297,100	230,282	230,282	183,800	132,748	132,748	-113,300	-97,534
Total Real	502,300	358,613	358,613	367,700	241,684	241,684	-134600	-116929
Ad Valorem - Personal								
Agricultural Personal	0	0	0	0	0	0	0	0
Commercial Personal	0	0	0	0	0	0	0	0
Industrial Personal	0	0	0	0	0	0	0	0
Utility Personal	142,600	142,600	142,600	231,900	149,730	149,730	89,300	7,130
Residential Personal	0	0	0	0	0	0	0	0
Total Personal	142,600	142,600	142,600	231,900	149,730	149,730	89300	7130
Special Acts - Real								
CFT Real	0	0	0	0	0	0	0	0
CFAC/CFR	0	0	0	0	0	0	0	0
IFT Real	0	0	0	0	0	0	0	0
NEZ Real	0	0	0	0	0	0	0	0
Total Special Acts Real	0	0	0	0	0	0	0	0
Special Acts - Personal								
CFT Personal	0	0	0	0	0	0	0	0
IFT Personal	0	0	0	0	0	0	0	0
Total Special Acts Personal	0	0	0	0	0	0	0	0
Grand Totals:	644,900	501,213	501,213	599,600	391,414	391,414	-45,300	-109,799

Board of Review Log

(required by State Tax Commission Bulletin 17 of 2007)

Page # 1

Date Printed: 03/21/2024

State Tax Commission Bulletin 17 of 2007 states that board of review minutes must include a log: "A log should be kept that identifies the hearing date, the petition number, the petitioner's name, the parcel number, the type of appearance, type of appeal and action of the board of review.

Hearing Date	Petition No.	Petitioner	Parcel No.	Appeal (W/P)	Appeal Type	Action Date	BOR Action	Appl. Forms Att.
03/15/2024	MBOR24-2	WURSTER GERALD F	004-108-009-00	P		03/15/2024	PARTIAL CONSTR	
03/05/2024	MBOR24-6	CARLEY JO ANN I LIFE ESTATE	004-111-019-00	P		03/05/2024	POV APPLICATION	
03/15/2024	MBOR24-3	LOVE DAVID L & ELAINE	004-113-016-00	P		03/15/2024	HM UNLIVABLE	
03/15/2024	MBOR24-1	PILOT JAMES & DEBI	004-151-008-50	P		03/15/2024	FIRE/ DEMO	
03/15/2024	MBOR24-4	GREAT LAKES GAS TRANS CO	004-955-006-00	P		03/15/2024	LATE FILE/ CAP	
03/15/2024	MBOR24-5	GREAT LAKES GAS TRANS CO	004-955-007-00	P		03/15/2024	LATE FILE/ CAP	

Local unit retains original. File log and minutes with local unit clerk (MCL 211.33)
Copy sent to County Equalization department by May 1

2024 BOARD OF REVIEW DECISION

COM

DAFTER TOWNSHIP ASSESSOR
TINA M FULLER
17165 S DEER RUN RD
KINROSS MI 49752

NAME AND ADDRESS OF OWNER OR PERSON NAMED ON ASSESSMENT ROLL:

WURSTER GERALD F
4861 W 7 1/2 MILE RD
BRIMLEY MI 49715-9238

PROPERTY IDENTIFICATION: (Parcel Code required. Property address and legal description optional.):

17-004-108-009-00 4861 W 7 1/2 MILE RD

SEC 8 T46N R1W NW 1/4 OF SW 1/4 EXC W 160 FT OF E 190 FT OF N 160 FT OF S 190 FT 39.41 A M/L

HIS PROPERTY IS CLASSIFIED AS 401 (RESIDENTIAL-IMPROVED)

Thank you for attending this years March Board of Review. The Board has reviewed the information you supplied and the data necessary to compute your assessment and taxable value.

The Board has completed their review of parcel number 17-004-108-009-00

They have made the following determination based on the information you supplied.

Board of Review Comments:

REASON: REDUCE ASSESSED VALUE BACK 2 YEARS. HOUSE IN NOT COMPLETE AND WILL NOT BE COMPLETED IN THE FUTURE.

DISCUSSION: PICTURES OF HOME WERE PROVIDED AND IT IS NOT COMPLETE. ALSO JBOR TO LOOK AT TV FOR 2023 MISTAKE IN FACT.

MOTION BY SCOTT TO REDUCE HOUSE BACK TO 65% FROM 100% COMPLETE. CHANGE ASSESSMENT FROM 194100 TO 146000 AND ADJUST TV

BY RATE OF INFLATION FROM 2022.

SECOND BY ANDERSON

VOTE ALL AYES

MOTION CARRIED

2024 ORIGINAL ASSESSED VALUE	194,100
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2024 "BOARD OF REVIEW" ASSESSED VALUE	146,000
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(If the above amounts are the same, no revisions have occurred)

2024 ORIGINAL TAXABLE VALUE	158,263
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2024 "BOARD OF REVIEW" TAXABLE VALUE	98,728
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2024 PRINCIPAL RESIDENCE EXEMPTION/QUALIFIED AG	100.0000
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Please feel free to contact the assessor at the address listed above or call if you have any questions.

“Effective March 1, 2013, the Tribunal is no longer able to accept Small Claims letter appeals. Rather, you are required to file a petition to initiate a new Small Claims appeal. Petition forms are available on this website.”

<http://www.michigan.gov/taxtrib/0,4677,7-187-38254---,00.html>

2024 Taxable Value Calculations Worksheet

Parcel No. 004-108-009-00

Petition No. MBOR24-2

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

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.

SECTION 1		<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.")..... =		150,727	150,727
Amount of Losses = (See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)		0	0
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
2024 Capped Value	= (2023 Taxable Value - Losses) X CPI + Additions		
	= (<u>150,727</u> - <u>0</u>) X <u>1.050</u> + <u>0</u>		
	= <u>98,728</u> By B of R		
2024 Capped Value	= <u>98,728</u>		

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

SECTION 2		<u>By Assessor</u>	<u>By B of R</u>
2024 Assessed Value	=	194,100	146,000
2024 Tentative SEV	= 2024 Assessed Value X 2024 Tentative Equalization Factor		
	= <u>146,000</u> X <u>1.000</u>		
	= <u>146,000</u> By B of R		
2024 Tentative SEV	= <u>146,000</u>		

2024 Tentative Taxable Value is the lesser of the 2024 Capped Value or the 2024 Tentative SEV.

2024 Tentative Taxable Value = 98,728

Signature of Secretary, Board of Review 	Date <u>3-21-24</u>
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2024 BOARD OF REVIEW DECISION

OM DAFTER TOWNSHIP ASSESSOR TINA M FULLER 17165 S DEER RUN RD KINROSS MI 49752	
NAME AND ADDRESS OF OWNER OR PERSON NAMED ON ASSESSMENT ROLL: CARLEY JO ANN I LIFE ESTATE MC LEAN AMBER S 7368 S MACKINAC TRL SAULT SAINTE MARIE MI 49783-8958	PROPERTY IDENTIFICATION: (Parcel Code required. Property address and legal description optional.): 17-004-111-019-00 7368 S MACKINAC TRL SEC 11 T46N R1W THAT PART OF N 1/2 OF SW 1/4 BEG AT INTER N LINE & W LINE U S #2 TH SWLY 16 RDS W 20 RDS NELY 16 RDS & E 20 RDS TO BEG. 2 A.
HIS PROPERTY IS CLASSIFIED AS 401 (RESIDENTIAL-IMPROVED)	

Thank you for attending this years March Board of Review. The Board has reviewed the information you supplied and the data necessary to compute your assessment and taxable value.

The Board has completed their review of parcel number 17-004-111-019-00

They have made the following determination based on the information you supplied.

Board of Review Comments:

POVERTY EXEMPTION APPLICATION
 MOTION BY SCOTT TO GRANT APPLICATION
 VOTED BY ANDERSON
 UNANIMOUSLY ALL AYES
 MOTION CARRIED

2024 ORIGINAL ASSESSED VALUE	55,500
2024 "BOARD OF REVIEW" ASSESSED VALUE	0
(If the above amounts are the same, no revisions have occurred)	
2024 ORIGINAL TAXABLE VALUE	27,814
2024 "BOARD OF REVIEW" TAXABLE VALUE	0
2024 PRINCIPAL RESIDENCE EXEMPTION/QUALIFIED AG	100.0000

Please feel free to contact the assessor at the address listed above or call if you have any questions.

"Effective March 1, 2013, the Tribunal is no longer able to accept Small Claims letter appeals. Rather, you are required to file a petition to initiate a new Small Claims appeal. Petition forms are available on this website."

<http://www.michigan.gov/taxtrib/0,4677,7-187-38254---,00.html>

2024 Taxable Value Calculations Worksheet

Parcel No. 004-111-019-00

Petition No. MBOR24-6

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

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.")..... =		0	26,490
Amount of Losses = (See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)		0	0
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
2024 Capped Value	= (2023 Taxable Value - Losses) X CPI + Additions		
	= (<u>0</u> - <u>0</u>) X <u>1.050</u> + <u>0</u>		
	= <u>0</u> By B of R		
2024 Capped Value	= <u>0</u>		

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

		<u>By Assessor</u>	<u>By B of R</u>
2024 Assessed Value	=	55,500	0
2024 Tentative SEV	= 2024 Assessed Value X 2024 Tentative Equalization Factor		
	= <u>0</u> X <u>1.000</u>		
	= <u>0</u> By B of R		
2024 Tentative SEV	= <u>0</u>		

2024 Tentative Taxable Value is the lesser of the 2024 Capped Value or the 2024 Tentative SEV.

2024 Tentative Taxable Value = 0

Signature of Secretary, Board of Review 	Date <u>3-21-24</u>
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2024 BOARD OF REVIEW DECISION

OM DAFTER TOWNSHIP ASSESSOR TINA M FULLER 17165 S DEER RUN RD KINROSS MI 49752	
NAME AND ADDRESS OF OWNER OR PERSON NAMED ON ASSESSMENT ROLL: LOVE DAVID L & ELAINE 430 W M 28 DAFTER MI 49724-9506	PROPERTY IDENTIFICATION: (Parcel Code required. Property address and legal description optional): 17-004-113-016-00 430 W M 28 SEC 13 T46N R1W E 1/2 OF SE 1/4. 80 A.
THIS PROPERTY IS CLASSIFIED AS 101 (AGRICULTURAL-IMPROVED)	

Thank you for attending this years March Board of Review. The Board has reviewed the information you supplied and the data necessary to compute your assessment and taxable value.

The Board has completed their review of parcel number 17-004-113-016-00
 They have made the following determination based on the information you supplied.

Board of Review Comments:

REASON: BRICK HOUSE IS NO LONGER USABLE, WANT'S GARAGE AND LTO SHOWIN ON ROLL AS A BARN.
 DISCUSSION- GARAGE/LTO ON AS A BARN.

MOTION BY ANDERSON TO REMOVE VALUE OF BRICK HOME AS UNLIVABLE. AV FROM 205200 TO 183900. ADJUST TV FOR LOSS OF BUILDING VALUE

SECOND BY SCOTT
 VOTE ALL AYES
 MOTION CARRIED

2024 ORIGINAL ASSESSED VALUE	205,200
2024 "BOARD OF REVIEW" ASSESSED VALUE	183,900
(If the above amounts are the same, no revisions have occurred)	
2024 ORIGINAL TAXABLE VALUE	128,331
2024 "BOARD OF REVIEW" TAXABLE VALUE	108,936
2024 PRINCIPAL RESIDENCE EXEMPTION/QUALIFIED AG	100.0000

Please feel free to contact the assessor at the address listed above or call if you have any questions.

"Effective March 1, 2013, the Tribunal is no longer able to accept Small Claims letter appeals. Rather, you are required to file a petition to initiate a new Small Claims appeal. Petition forms are available on this website."

<http://www.michigan.gov/taxtrib/0,4677,7-187-38254---,00.html>

2024 Taxable Value Calculations Worksheet

Under authority of P.A. 206 of 1893. Filing is mandatory.

Parcel No. 004-113-016-00

Petition No. MBOR24-3

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.


SECTION 1		By Assessor	By B of R
2023 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor.").....=		122,220	122,220
Amount of Losses=		0	18,471
(See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)			
Amount of Additions=		0	0
(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).			
2024 Capped Value	= (2023 Taxable Value - Losses) X CPI + Additions		
	= (<u>122,220</u> - <u>18,471</u>) X <u>1.050</u> + <u>0</u>		
	= <u>108,936</u> By B of R		
2024 Capped Value	=	<u>108,936</u>	

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

SECTION 2		By Assessor	By B of R
2024 Assessed Value	=	205,200	183,900
2024 Tentative SEV	= 2024 Assessed Value X 2024 Tentative Equalization Factor		
	= <u>183,900</u> X <u>1.000</u>		
	= <u>183,900</u> By B of R		
2024 Tentative SEV	=	<u>183,900</u>	

2024 Tentative Taxable Value is the lesser of the 2024 Capped Value or the 2024 Tentative SEV.

2024 Tentative Taxable Value = 108,936

Signature of Secretary, Board of Review 	Date <u>3-21-24</u>
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2024 BOARD OF REVIEW DECISION

COM DAFTER TOWNSHIP ASSESSOR TINA M FULLER 17165 S DEER RUN RD KINROSS MI 49752	
NAME AND ADDRESS OF OWNER OR PERSON NAMED ON ASSESSMENT ROLL: PILOT JAMES & DEBI BELL DOUG & LAUREN M 2005 N BRENTWOOD PL ESSEXVILLE MI 48732-1406	PROPERTY IDENTIFICATION: (Parcel Code required. Property address and legal description optional.): 17-004-151-008-50 12654 S FORREST SIDE SEC 1 T45N R2W S 1/2 OF SE 1/4. 80 A.
HIS PROPERTY IS CLASSIFIED AS 402 (RESIDENTIAL-VACANT)	

Thank you for attending this years March Board of Review. The Board has reviewed the information you supplied and the data necessary to compute your assessment and taxable value.

The Board has completed their review of parcel number 17-004-151-008-50
They have made the following determination based on the information you supplied.

Board of Review Comments:

REASON: CABIN BURNED DOWN DECEMBER 22- VACANT PROPERTY

DISCUSSION: ADJUST VALUE OF PROPERTY TO VACANT

MOTION BY ANDERSON TO CHANGE CLASS TO 402 VACANT, CHANGE ASSESSED VALUE FROM 47500 TO 37800/ TAXABLE VALUE TO REFLECT LOSS OF BUILDING

SECONDED BY SCOTT

VOTE ALL AYES

MOTION CARRIED

2024 ORIGINAL ASSESSED VALUE	47,500
2024 "BOARD OF REVIEW" ASSESSED VALUE	37,800
(If the above amounts are the same, no revisions have occurred)	
2024 ORIGINAL TAXABLE VALUE	44,205
2024 "BOARD OF REVIEW" TAXABLE VALUE	34,020
2024 PRINCIPAL RESIDENCE EXEMPTION/QUALIFIED AG	0.0000

Please feel free to contact the assessor at the address listed above or call if you have any questions.

"Effective March 1, 2013, the Tribunal is no longer able to accept Small Claims letter appeals. Rather, you are required to file a petition to initiate a new Small Claims appeal. Petition forms are available on this website."

<http://www.michigan.gov/taxtrib/0,4677,7-187-38254---,00.html>

2024 Taxable Value Calculations Worksheet

Under authority of P.A. 206 of 1893. Filing is mandatory.

Parcel No. 004-151-008-50

Petition No. MBOR24-1

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.


SECTION 1		<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.")..... =		42,100	42,100
Amount of Losses = (See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)		0	9,700
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
2024 Capped Value	= (2023 Taxable Value - Losses) X CPI + Additions		
	= (<u>42,100</u> - <u>9,700</u>) X <u>1.050</u> + <u>0</u>		
	= <u>34,020</u> By B of R		
2024 Capped Value	= <u>34,020</u>		

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

SECTION 2		<u>By Assessor</u>	<u>By B of R</u>
2024 Assessed Value	=	47,500	37,800
2024 Tentative SEV	= 2024 Assessed Value X 2024 Tentative Equalization Factor		
	= <u>37,800</u> X <u>1.000</u>		
	= <u>37,800</u> By B of R		
2024 Tentative SEV	= <u>37,800</u>		

2024 Tentative Taxable Value is the lesser of the 2024 Capped Value or the 2024 Tentative SEV.

2024 Tentative Taxable Value = 34,020

Signature of Secretary, Board of Review 	Date <u>J-21-24</u>
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2024 BOARD OF REVIEW DECISION

OM DAFTER TOWNSHIP ASSESSOR TINA M FULLER 17165 S DEER RUN RD KINROSS MI 49752	
NAME AND ADDRESS OF OWNER OR PERSON NAMED ON ASSESSMENT ROLL: GREAT LAKES GAS TRANS CO PROPERTY TAX DEPARTMENT PO BOX 2168 HOUSTON TX 77252-2168	PROPERTY IDENTIFICATION: (Parcel Code required. Property address and legal description optional.): 17-004-955-006-00 PERSONAL PROPERTY GAS TRANS LINES.
HIS PROPERTY IS CLASSIFIED AS 551 (UTILITY PERSONAL PROPERTY)	

Thank you for attending this years March Board of Review. The Board has reviewed the information you supplied and the data necessary to compute your assessment and taxable value.

The Board has completed their review of parcel number 17-004-955-006-00
They have made the following determination based on the information you supplied.

Board of Review Comments:

REASON: NO NEW PERSONAL PROPERTY ADDED- INCREASE IS FROM STC 45% TO 75%; TV NEEDS TO BE CALCULATED BY 1.05 OVER LAST YEAR.

DISCUSSION: REVIEWED LATE FILED PPS
ADJUSTMENT BY ANDERSON TO REFLECT THE 1.05 RATE OF INFLATION INCREASE FOR 2024.
SECOND BY SCOTT
VOTE ALL AYES
MOTION CARRIED

2024 ORIGINAL ASSESSED VALUE	91,900
2024 "BOARD OF REVIEW" ASSESSED VALUE	149,500
(If the above amounts are the same, no revisions have occurred)	
2024 ORIGINAL TAXABLE VALUE	91,900
2024 "BOARD OF REVIEW" TAXABLE VALUE	96,495
2024 PRINCIPAL RESIDENCE EXEMPTION/QUALIFIED AG	0.0000

Please feel free to contact the assessor at the address listed above or call if you have any questions.

“Effective March 1, 2013, the Tribunal is no longer able to accept Small Claims letter appeals. Rather, you are required to file a petition to initiate a new Small Claims appeal. Petition forms are available on this website.”

<http://www.michigan.gov/taxtrib/0,4677,7-187-38254---,00.html>

2024 BOARD OF REVIEW DECISION

OM DAFTER TOWNSHIP ASSESSOR TINA M FULLER 17165 S DEER RUN RD KINROSS MI 49752	
NAME AND ADDRESS OF OWNER OR PERSON NAMED ON ASSESSMENT ROLL: GREAT LAKES GAS TRANS CO PROPERTY TAX DEPARTMENT PO BOX 2168 HOUSTON TX 77252-2168	PROPERTY IDENTIFICATION: (Parcel Code required. Property address and legal description optional): 17-004-955-007-00 PERSONAL PROPERTY GAS TRANS LINES.
HIS PROPERTY IS CLASSIFIED AS 551 (UTILITY PERSONAL PROPERTY)	

Thank you for attending this years March Board of Review. The Board has reviewed the information you supplied and the data necessary to compute your assessment and taxable value.

The Board has completed their review of parcel number 17-004-955-007-00

They have made the following determination based on the information you supplied.

Board of Review Comments:

REASON: NO NEW PERSONAL PROPERTY ADDED- INCREASE IS FROM STC 45% TO 75%; TV NEEDS TO BE CALCULATED BY 1.05 OVER LAST YEAR.

DISCUSSION: REVIEWED LATE FILED PPS
 ACTION BY ANDERSON TO REFLECT THE 1.05 RATE OF INFLATION INCREASE FOR 2024.

SECOND BY SCOTT
 VOTE ALL AYES
 MOTION CARRIED

2024 ORIGINAL ASSESSED VALUE	50,700
2024 "BOARD OF REVIEW" ASSESSED VALUE	82,400
(If the above amounts are the same, no revisions have occurred)	
2024 ORIGINAL TAXABLE VALUE	50,700
2024 "BOARD OF REVIEW" TAXABLE VALUE	53,235
2024 PRINCIPAL RESIDENCE EXEMPTION/QUALIFIED AG	0.0000

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