

**2023 JULY BOARD OF REVIEW  
Dafter Township  
2926 W 10 Mile Rd., Dafter MI 49724**

Minutes  
JULY 18th, 2023

**CALL TO ORDER**  
5:30 p.m. by Anderson

**ROLL CALL**  
Florence Anderson- Member present  
Holly Eimiller- Member present  
Jack Scott- Member present  
Robert Brown- Supervisor present  
Tina Fuller- Assessor present

**PUBLIC COMMENT**  
NONE

**2023 QUALIFIED VETERANS' EXEMPTION**

(NOTE -EACH ITEM NEEDS A SEPARATE VOTE)

PROPERTY #	NAME	REQUEST CHANGE FROM	REQUEST CHANGE TO	REASON	MOTION/ SUPPORT
004-117-015-00	ROBERT HARNISH	AV TAXABLE	EXEMPT	Motion to grant Qualified Veterans Exemption	MOTION BY: Eimiller SUPPORT: Scott Vote All Ayes MOTION: Carried
004-130-011-00	NICHOLAS HUGHEY	AV TAXABLE	EXEMPT	Motion to grant Qualified Veterans Exemption	MOTION BY: Anderson SUPPORT: Eimiller Vote All Ayes MOTION: Carried
004-135-011-00	RANDY MENARD	AV TAXABLE	EXEMPT	Motion to grant Qualified Veterans Exemption	MOTION BY: Scott SUPPORT: Anderson Vote All Ayes MOTION: Carried

**2023 CAPPING/ UNCAPPING**

(NOTE -EACH ITEM NEEDS A SEPARATE VOTE)

PROPERTY #	NAME	REQUEST CHANGE FROM	REQUEST CHANGE TO	REASON	MOTION/ SUPPORT
004-119-014-00	RONALD KAUNISTO	AV 139,300	N/A	EXEMPT TRANSFER FATHER TO DAUGHTER	MOTION BY: Scott to Re-Cap Taxable SUPPORT: Eimiller Vote All Ayes MOTION: Carried
		TV 139,300	120,365		

## 2023 HARDSHIP EXEMPTION REQUEST

(NOTE -EACH ITEM NEEDS A SEPARATE VOTE)

PROPERTY #	NAME	REQUEST CHANGE FROM	REQUEST CHANGE TO	REASON	MOTION/ SUPPORT	
004-111-019-00	JO ANN CARLEY	AV	40,400	HARDSHIP	11,208 YEAR INCOME \$3,007 CAR/BANK	MOTION BY: <u>Emiller</u> to grant exemption for 1 year. SUPPORT: Anderson Vote All Ayes MOTION: Carried
		TV	26,490	HARDSHIP	FEDERAL \$13,590 (1 PERSON)	

**PUBLIC COMMENT**  
NONE

### CLOSE THE MEETING

Motion to adjourn the meeting at 5:40. by Emiller

Support: Scott  
Vote: All ayes

MOTION CARRIED

Respectfully Submitted by,

  
 Robert Brown, Daifer Twp Supervisor

Year Parcel Numbr	Comments	Petition /Docket	Class	School	Assessed Value	Taxable Value	PRE/MBT	Transfer	Corrected Assessed Value	Corrected Taxable Value	Corrected PRE/MBT EX	Corrected Transfer
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2023 004-111-019-00 JBOR23-5 401 17010 40,400 26,490 100.000 0.000 0 0 100.000 0.000  
 HARSHIP/ POVERTY EXEMPTION REQUEST 11,208 YEAR INCOME; ASSETS \$3,007 CAR/BANK

FEDERAL POVERTY INCOME GUIDE \$13,590 (1 PERSON)

MOTION BY: EIMILLER TO GRANT EXEMPTION FOR 1 YEAR.  
 SUPPORT: ANDERSON  
 VOTE ALL AYES  
 MOTION: CARRIED

CARLEY JO ANN I LIFE ESTATE  
 7368 S MACKINAC TRL SAULT SAINTE MARIE, MI 49783  
 7368 S MACKINAC TRL SAULT SAINTE MARIE, MI 49783-8958

2023 004-117-015-00 JBOR23-1 401 17140 66,800 66,800 100.000 100.000 0 0 100.000 100.000  
 MOTION TO GRANT QUALIFIED VETERANS EXEMPTION

MOTION BY: EIMILLER  
 SUPPORT: SCOTT  
 VOTE ALL AYES  
 MOTION: CARRIED  
 HARNISH ROBERT I  
 8939 S PICHE RD BRIMLEY, MI 49715  
 8939 S PICHE RD BRIMLEY, MI 49715-9234

2023 004-119-014-00 JBOR23-4 401 17140 139,300 139,300 100.000 100.000 139,300 120,365 100.000 0.000  
 EXEMPT TRANSFER FATHER TO DAUGHTER

MOTION BY: SCOTT TO RE-CAP TAXABLE  
 SUPPORT: EIMILLER  
 VOTE ALL AYES  
 MOTION: CARRIED

KAUNISTO RONALD R & JESSICA L  
 5140 W 10 MILE RD DAFTER, MI 49724  
 5140 W 10 MILE RD DAFTER, MI 49724-9641



07/21/2023

11:01 AM

2023 July BOR Change Summary

Year Parcel	Number	Comments	Petition /Docket	Class	School	Assessed Value	Taxable Value	PRE/MBT Transfer	Corrected Assessed Value	Corrected Taxable Value	Corrected PRE/MBT EX	Corrected Transfer
2023	004-130-011-00		JBOR23-2	401	17140	62,700	58,770	100.000	0	0	100.000	0.000
MOTION TO GRANT QUALIFIED VETERANS EXEMPTION												
MOTION BY: ANDERSON												
SUPPORT: EIMILLER												
VOTE ALL AYES												
MOTION: CARRIED												
HUGHEY NICHOLAS R & ALEISHA T												
5396 W 11 MILE RD DAFTER, MI 49724												
5396 W 11 MILE RD DAFTER, MI 49724-9535												
2023	004-135-011-00		JBOR23-3	401	17110	157,200	157,200	100.000	0	0	100.000	0.000
MOTION TO GRANT QUALIFIED VETERANS EXEMPTION												
MOTION BY: SCOTT												
SUPPORT: ANDERSON												
VOTE ALL AYES												
MOTION: CARRIED												
MENARD RANDY J & MELINDA A												
1722 W 12 MILE RD DAFTER, MI 49724												
1722 W 12 MILE RD DAFTER, MI 49724-9510												
										139,300	120,365	

\*Winter PRE Change

THE BOARD OF REVIEW OF DAFTER TOWNSHIP, CHIPPEWA COUNTY, MICHIGAN HEREBY AFFIRMS THAT THE ABOVE INFORMATION IS CORRECT TO THE BEST OF OUR KNOWLEDGE

Signatures of Board of Review Members

Member \_\_\_\_\_ Member \_\_\_\_\_ Member \_\_\_\_\_

Dated \_\_\_\_\_

### July/December Board of Review Affidavit

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

Petition/Docket #: JBOR23-1

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 <b>HARNISH ROBERT I</b>				
Owner Street Address <b>8939 S PICHE RD</b>		City <b>BRIMLEY</b>	State <b>MI</b>	ZIP Code <b>49715-92</b>
Parcel Number <b>17-004-117-015-00</b>		Property School District <b>BRIMLEY AREA SCHOOLS</b>	Property Classification <b>401</b>	
Property Street Address <b>8939 S PICHE RD</b>		City <b>BRIMLEY</b>	State <b>MI</b>	ZIP Code <b>49715</b>

#### PART B: ADJUSTMENTS

Item or Taxing Authority	Note or Millage	Original	Adjusted	Difference
<b>DAFTER TOWNSHIP</b>				
Assessed Value	JBOR	66,800	0	-66,800
Taxable Value	07/18/2023	66,800	0	-66,800
P.R.E.		100.00 %	100.00 %	0.00 %
Property Class		401		
School District		17140		
Classification		Ad Valorem		
<b>TOTALS</b>				

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:

#### 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 <b>07/18/2023</b>	Signature	Date
Signature <i>[Handwritten Signature]</i>	Date <b>7-18-2023</b>	Signature	Date
Signature <i>[Handwritten Signature]</i>	Date <b>7-18-2023</b>	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 #: JBOR23-2

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 211.7jj(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 <b>HUGHEY NICHOLAS R &amp; ALEISHA T</b>			
Owner Street Address <b>5396 W 11 MILE RD</b>		City <b>DAFTER</b>	State <b>MI</b>
		ZIP Code <b>49724-95</b>	
Parcel Number <b>17-004-130-011-00</b>	Property School District <b>BRIMLEY AREA SCHOOLS</b>	Property Classification <b>401</b>	
Property Street Address <b>5396 W 11 MILE RD</b>		City <b>DAFTER</b>	State <b>MI</b>
		ZIP Code <b>49724</b>	

**PART B: ADJUSTMENTS**

Item or Taxing Authority	Note or Millage	Original	Adjusted	Difference
<b>DAFTER TOWNSHIP</b>				
Assessed Value	JBOR	62,700	0	-62,700
Taxable Value	07/18/2023	58,770	0	-58,770
P.R.E.		100.00 %	100.00 %	0.00 %
Property Class		401		
School District		17140		
Classification		Ad Valorem		
<b>TOTALS</b>				

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:

**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>[Signature]</i>	Date 07/18/2023	Signature	Date
Signature <i>[Signature]</i>	Date 7-18-2023	Signature	Date
Signature <i>[Signature]</i>	Date 7-18-2023	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 #: JBOR23-3

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 211.7jj(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 <b>MENARD RANDY J &amp; MELINDA A</b>			
Owner Street Address <b>1722 W 12 MILE RD</b>		City <b>DAFTER</b>	State <b>MI</b>
Parcel Number <b>17-004-135-011-00</b>		Property School District <b>RUDYARD AREA SCHOOLS</b>	Property Classification <b>401</b>
Property Street Address <b>1722 W 12 MILE RD</b>		City <b>DAFTER</b>	ZIP Code <b>49724</b>

#### PART B: ADJUSTMENTS

Item or Taxing Authority	Note or Millage	Original	Adjusted	Difference
<b>DAFTER TOWNSHIP</b>				
Assessed Value	JBOR	157,200	0	-157,200
Taxable Value	07/18/2023	157,200	0	-157,200
P.R.E.		100.00 %	100.00 %	0.00 %
Property Class		401		
School District		17110		
Classification		Ad Valorem		
<b>TOTALS</b>				

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:

#### 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 <b>07/18/2023</b>	Signature	Date
Signature <i>[Handwritten Signature]</i>	Date <b>7-18-2023</b>	Signature	Date
Signature <i>[Handwritten Signature]</i>	Date <b>7-18-2023</b>	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 #: JBOR23-4

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 <b>KAUNISTO RONALD R &amp; JESSICA L</b>			
Owner Street Address <b>5140 W 10 MILE RD</b>		City <b>DAFTER</b>	State <b>MI</b>
Parcel Number <b>17-004-119-014-00</b>		Property School District <b>BRIMLEY AREA SCHOOLS</b>	Property Classification <b>401</b>
Property Street Address <b>5140 W 10 MILE RD</b>		City <b>DAFTER</b>	State <b>MI</b>
			ZIP Code <b>49724</b>

#### PART B: ADJUSTMENTS

Item or Taxing Authority	Note or Millage	Original	Adjusted	Difference
<b>DAFTER TOWNSHIP</b>				
Assessed Value	JBOR	139,300	139,300	0
Taxable Value	07/18/2023	139,300	120,365	-18,935
P.R.E.		100.00 %	100.00 %	0.00 %
Property Class		401		
School District		17140		
Classification		Ad Valorem		
<b>TOTALS</b>				

Reason for change (see instructions on page 2):

- |   |  |   |
|---|--|---|
| <input type="checkbox"/> Poverty Exemption          | <input type="checkbox"/> Qualified Agricultural Exemption        | <input type="checkbox"/> Disabled Veterans Exemption              |
| <input type="checkbox"/> Qualified Forest Exemption | <input type="checkbox"/> Eligible Development Property Exemption | <input checked="" type="checkbox"/> Qualified Error <b>RE CAP</b> |

Explanation:

#### 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 <b>07/18/2023</b>	Signature	Date
Signature <i>[Handwritten Signature]</i>	Date <b>7-18-2023</b>	Signature	Date
Signature <i>[Handwritten Signature]</i>	Date <b>7-18-2023</b>	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 Taxable Value Calculations Worksheet

Parcel No. 004-117-015-00

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

Petition No. JBOR23-1

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.

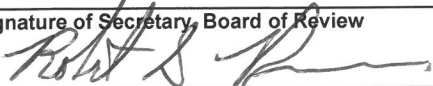
		<u>By Assessor</u>	<u>By B of R</u>
2023 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor.")..... =		66,800	0
Amount of Losses ..... = (See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)		0	0
Amount of Additions ..... = (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
<b>2023 Capped Value</b>	<b>= (2022 Taxable Value - Losses) X CPI + Additions</b>		
	= ( <u>0</u> - <u>0</u> ) X <u>1.050</u> + <u>0</u>		
	= <u>0</u> <b>By B of R</b>		
<b>2023 Capped Value</b>	= <u>0</u>		

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

		<u>By Assessor</u>	<u>By B of R</u>
2023 Assessed Value ..... =		66,800	0
2023 Tentative SEV	= 2023 Assessed Value X 2023 Tentative Equalization Factor		
	= <u>0</u> X <u>1.000</u>		
	= <u>0</u> <b>By B of R</b>		
<b>2023 Tentative SEV</b>	= <u>0</u>		

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 <u>7-18-2023</u>
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# 2023 Taxable Value Calculations Worksheet

Parcel No. 004-130-011-00

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

Petition No. JBOR23-2

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.")..... =	<u>58,770</u>	<u>0</u>
Amount of Losses ..... = (See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)	<u>0</u>	<u>0</u>
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).	<u>600</u>	<u>0</u>
<b>2023 Capped Value = (2022 Taxable Value - Losses) X CPI + Additions</b>		
= ( <u>0</u> - <u>0</u> ) X <u>1.050</u> + <u>0</u>		
= <u>0</u> <b>By B of R</b>		
<b>2023 Capped Value =</b> <u>0</u>		

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

	<u>By Assessor</u>	<u>By B of R</u>
2023 Assessed Value ..... =	<u>62,700</u>	<u>0</u>
2023 Tentative SEV = 2023 Assessed Value X 2023 Tentative Equalization Factor		
= <u>0</u> X <u>1.000</u>		
= <u>0</u> <b>By B of R</b>		
<b>2023 Tentative SEV =</b> <u>0</u>		

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 <u>7-18-2023</u>
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# 2023 Taxable Value Calculations Worksheet

Parcel No. 004-135-011-00

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

Petition No. JBOR23-3

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.

	<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.")..... =	157,200	0
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).	157,200	0
<p><b>2023 Capped Value = (2022 Taxable Value - Losses) X CPI + Additions</b></p> <p>= ( <u>0</u> - <u>0</u> ) X <u>1.050</u> + <u>0</u></p> <p>= <u>0</u> <b>By B of R</b></p>		
<p><b>2023 Capped Value = <u>0</u></b></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 ..... =	157,200	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> <b>By B of R</b></p>		
<p><b>2023 Tentative SEV = <u>0</u></b></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 <u>7-18-2023</u>
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# 2023 Taxable Value Calculations Worksheet

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

Parcel No. 004-119-014-00

Petition No. JBOR23-4

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.

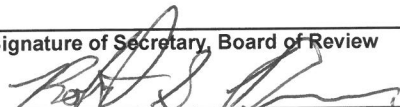
SECTION 1		By Assessor	By B of R
2023 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor.")..... =		139,300	120,365
Amount of Losses ..... = (See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)		0	0
Amount of Additions ..... = (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
<b>2023 Capped Value</b> = (2022 Taxable Value - Losses) X CPI + Additions			
= ( <u>114,634</u> - <u>0</u> ) X <u>1.050</u> + <u>0</u>			
= <u>120,365</u> <b>By B of R</b>			
<b>2023 Capped Value</b> = <u>120,365</u>			

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

SECTION 2		By Assessor	By B of R
2023 Assessed Value ..... =		139,300	139,300
2023 Tentative SEV = 2023 Assessed Value X 2023 Tentative Equalization Factor			
= <u>139,300</u> X <u>1.000</u>			
= <u>139,300</u> <b>By B of R</b>			
<b>2023 Tentative SEV</b> = <u>139,300</u>			

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

**2023 Tentative Taxable Value** = 120,365

Signature of Secretary, Board of Review 	Date <u>7-18-2023</u>
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### July/December Board of Review Affidavit

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

Petition/Docket #: JBOR23-5

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 <b>CARLEY JO ANN I LIFE ESTATE</b>			
Owner Street Address <b>7368 S MACKINAC TRL</b>		City <b>SAULT SAINTE MARIE</b>	State <b>MI</b>
Parcel Number <b>17-004-111-019-00</b>		Property School District <b>SAULT STE MARIE AREA SC</b>	Property Classification <b>401</b>
Property Street Address <b>7368 S MACKINAC TRL</b>		City <b>SAULT SAINTE MARIE</b>	ZIP Code <b>49783</b>

#### PART B: ADJUSTMENTS

Item or Taxing Authority	Note or Millage	Original	Adjusted	Difference
<b>DAFTER TOWNSHIP</b>				
Assessed Value	JBOR	40,400	0	-40,400
Taxable Value	07/18/2023	26,490	0	-26,490
P.R.E.		100.00 %	100.00 %	0.00 %
Property Class		401		
School District		17010		
Classification		Ad Valorem		
<b>TOTALS</b>				

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:

#### 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>[Signature]</i>	Date <b>07/18/2023</b>	Signature	Date
Signature <i>[Signature]</i>	Date <b>7-18-2023</b>	Signature	Date
Signature <i>[Signature]</i>	Date <b>7-18-2023</b>	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 Taxable Value Calculations Worksheet

Is \_\_\_\_\_ under authority of P.A. 206 of 1893. Filing is mandatory.

Parcel No. 004-111-019-00

Petition No. JBOR23-5

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.

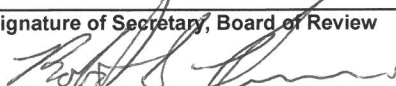
SECTION 1		By Assessor	By B of R
2023 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor.").....	=	<u>26,490</u>	<u>0</u>
Amount of Losses ..... (See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)	=	<u>0</u>	<u>0</u>
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).	=	<u>0</u>	<u>0</u>
<b>2023 Capped Value</b>	= (2022 Taxable Value - Losses) X CPI + Additions		
	= ( <u>0</u> - <u>0</u> ) X <u>1.050</u> + <u>0</u>		
	= <u>0</u> <b>By B of R</b>		
<b>2023 Capped Value</b>	=	<u>0</u>	

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

SECTION 2		By Assessor	By B of R
2023 Assessed Value .....	=	<u>40,400</u>	<u>0</u>
2023 Tentative SEV	= 2023 Assessed Value X 2023 Tentative Equalization Factor		
	= <u>0</u> X <u>1.000</u>		
	= <u>0</u> <b>By B of R</b>		
<b>2023 Tentative SEV</b>	=	<u>0</u>	

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 <u>7-18-2023</u>
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2023 JULY BOARD OF REVIEW  
Change Notice

Jul 18, 2023

HARNISH ROBERT I  
8939 S PICHE RD  
BRIMLEY MI 49715-9234

Re: July Board of Review Change Notice

004-117-015-00

8939 S PICHE RD

Dear Property Owner:

On Jul 18, 2023, the July 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.

<b>Original</b>				<b>Corrected</b>			
<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	66,800 <	59,221 <	66,800 <	2023	0 <	0 <	0 <
Principal Residence Exemption 100.0000				Principal Residence Exemption 100.0000			
<b>Reason: QUAL VETERAN</b>							

**Adjustment Type: MCL 211.7b - Veteran Exemption**

The action of the July 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 JULY BOARD OF REVIEW  
Change Notice

Jul 18, 2023

HUGHEY NICHOLAS R & ALEISHA T  
5396 W 11 MILE RD  
DAFTER MI 49724-9535

Re: July Board of Review Change Notice

004-130-011-00

5396 W 11 MILE RD

Dear Property Owner:

On Jul 18, 2023, the July 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.

<b>Original</b>				<b>Corrected</b>			
<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	62,700 <	58,770 <	58,770 <	2023	0 <	0 <	0 <
Principal Residence Exemption 100.0000				Principal Residence Exemption 100.0000			
<b>Reason:</b> QUAL VETERAN							

**Adjustment Type: MCL 211.7b - Veteran Exemption**

The action of the July 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:

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Sincerely

DAFTER TOWNSHIP  
Board of Review

2023 JULY BOARD OF REVIEW  
Change Notice

Jul 18, 2023

MENARD RANDY J & MELINDA A  
1722 W 12 MILE RD  
DAFTER MI 49724-9510

Re: July Board of Review Change Notice

004-135-011-00 1722 W 12 MILE RD

Dear Property Owner:

On Jul 18, 2023, the July 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.

<b>Original</b>				<b>Corrected</b>			
<u>Year</u>	<u>Assessed</u>	<u>Capped</u>	<u>Taxable</u>	<u>Year</u>	<u>Assessed</u>	<u>Capped</u>	<u>Taxable</u>
2022	157,200 <	157,200 <	157,200 <	2023	0 <	0 <	0 <
Principal Residence Exemption 100.0000				Principal Residence Exemption 100.0000			
<b>Reason:</b> QUAL VETERAN							

**Adjustment Type: MCL 211.7b - Veteran Exemption**

The action of the July 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>

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Sincerely

DAFTER TOWNSHIP  
Board of Review

2023 JULY BOARD OF REVIEW  
Change Notice

Jul 18, 2023

KAUNISTO RONALD R & JESSICA L  
5140 W 10 MILE RD  
DAFTER MI 49724-9641

Re: July Board of Review Change Notice

004-119-014-00

5140 W 10 MILE RD

Dear Property Owner:

On Jul 18, 2023, the July 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.

<b>Original</b>				<b>Corrected</b>			
<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	139,300	120,365	139,300 <	2023	139,300	120,365	120,365 <
Principal Residence Exemption 100.0000				Principal Residence Exemption 100.0000			
<b>Reason:</b> TV RE-CAP							

**Adjustment Type: MCL 211.27a(4) - Capping/Uncapping**

The action of the July 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 JULY BOARD OF REVIEW  
Change Notice

Jul 18, 2023

CARLEY JO ANN I LIFE ESTATE  
MC LEAN AMBER S  
7368 S MACKINAC TRL  
SAULT SAINTE MARIE MI 49783-8958

Re: July Board of Review Change Notice

004-111-019-00 7368 S MACKINAC TRL

Dear Property Owner:

On Jul 18, 2023, the July 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.

<b>Original</b>				<b>Corrected</b>			
<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	40,400 <	26,490 <	26,490 <	2023	0 <	0 <	0 <
Principal Residence Exemption 100.0000				Principal Residence Exemption 100.0000			
<b>Reason:</b> HARDSHIP							

**Adjustment Type: MCL 211.7u - Poverty Exemption**

The action of the July 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