

**2024 JULY BOARD OF REVIEW  
Dafter Township  
2926 W 10 Mile Rd., Dafter MI 49724**

**Minutes**  
JULY 16th, 2024

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

ROLL CALL	
Florence Anderson- Member	PRESENT
Jack Scott- Member	PRESENT
Bill McDermott- Member	PRESENT
Robert Brown- Supervisor	PRESENT
Tina Fuller- Assessor	PRESENT

**PUBLIC COMMENT**  
  
NONE



GRETCHEN WHITMER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RACHAEL EUBANKS  
STATE TREASURER

**Bulletin No. 21 of 2023  
December 19, 2023  
July and December Boards of Review**

**TO:** Assessing Officers and Equalization Directors  
**FROM:** Michigan State Tax Commission  
**SUBJECT:** July and December Boards of Review

**Bulletin 13 of 2022 is rescinded.**

This Bulletin is intended to provide an overview of key information related to July and December Boards of Review. Additional information regarding Board of Review authority can be found in the State Tax Commission Board of Review Q&A.

**JULY AND DECEMBER BOARDS OF REVIEW MEETINGS**

The July Board of Review meets on the Tuesday following the third Monday in July. An alternative start date may be approved by resolution of the assessment jurisdiction's governing body but the alternate date must be during the same week.

The December Board of Review meets on the Tuesday following the second Monday in December. An alternative start date may be approved by resolution of the assessment jurisdiction's governing body, but it has to be the alternative date must be during this the same week.

Hours for meetings held in July and December may be established by the Boards of Review.

There are no specific notice requirements for the July and December Boards, but public bodies must always post meeting notices in accordance with the Open Meetings Act.

The Boards of Review cannot go into a closed session and meet privately to discuss poverty exemption appeals, disabled veteran's exemptions, or any other appeal. Information contained in documents provided to Boards of Review that is exempt should be redacted before being provided to the Board.

## **JULY AND DECEMBER BOARDS OF REVIEW ACTIONS AND DECISIONS**

Form 4031, *July/December Board of Review Affidavit*, is required by law to be used for any actions of the July and December Board of Review.

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.

MCL 211.53b states that for the July and December meetings

The board of review shall file an affidavit within 30 days relative to the qualified error with the proper officials and all affected official records shall be corrected. If the qualified error results in an overpayment or underpayment, the rebate, including any interest paid, shall be made to the taxpayer or the taxpayer shall be notified and payment made within 30 days of the notice. A rebate shall be without interest.

If the other changes authorized by statute are made by the July and December meetings of the Board of Review, the taxpayer shall be notified of the change in writing, in the manner prescribed by the statute that authorizes the change.

## **AUTHORITY OF THE JULY AND DECEMBER BOARDS OF REVIEW**

The July and December Boards of Review have different authorities than the March Board of Review. The authority for July and December Board of Review action is stated in MCL 211.53b. The July and December Board of Review can take action regarding qualified errors verified by the assessor (MCL 211.53b(1), (8)). The July and 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 MCL 211.7b related to the disabled veteran's exemption, and MCL 211.7ss related to the eligible development property exemption, provide authority for the July and December Board of Review to take action.

### **Poverty Exemption**

Poverty exemption applications can be heard at the March, July, or December Board of Review (this applies to a current year exemption, not an exemption for the immediate preceding year which can only be heard by the July and December Board of Review as a qualified error). However, once a poverty exemption is considered by a Board of Review, it may not be reconsidered by a later Board of Review in the same year. For example, if a poverty exemption is denied at the July Board of Review, it may not be

reconsidered at the December Board of Review, even if new information is presented. The Board of Review is required to follow the policy and guidelines adopted by the governing body of the local unit. The Board of Review **cannot** deviate from these adopted policies and guidelines.

PA 191 of 2023 amends both MCL 211.7u and MCL 211.53b to allow the July and December Board of Review to grant a poverty exemption, as a qualified error, for the immediately preceding year on the principal residence of a person who establishes eligibility as required by Section 7u if an exemption was not on the assessment roll and was not previously denied.

See [Bulletin 22 of 2023](#) for more information on the poverty exemption.

### **Qualified Agricultural Exemption**

The July and December Boards of Review may review a denial by the Assessor of a Qualified Agricultural Property Exemption, pursuant to MCL 211.7ee(6), for the current year if the exemption was not in existence for the previous year (the Board of Review may review the denial of a new application for property which is claimed to qualify by May 1 of the current year). The appeal must be filed at the July meeting unless the school does not make a summer levy or the Board of Review does not meet in July. This authority only applies to new exemptions and if the assessor denies the continuation of a previously existing exemption, the July and/or December Board of Review does not have jurisdiction.

Under MCL 211.7ee(6), if property met the requirements to be Qualified Agricultural Property on or before May 1 of the year or years for which the exemption is claimed, and there has not been a previous denial of the exemption for that immediately preceding year, the owner may file an appeal to the July or December Board of Review of the current year requesting that the Qualified Agricultural Exemption be granted for the immediately preceding year and/or for the current year.

See the [State Tax Commission Qualified Agricultural Property Exemption Guidelines](#) for more information.

### **Qualified Forest Exemption**

The July and December Boards of Review may correct the omission of a Qualified Forest Exemption that was approved by the Department of Agriculture and Rural Development but was mistakenly omitted from the roll, for the current year and the immediately preceding year.

### **Disabled Veteran's Exemption**

Public Acts 150, 151, and 152 of 2023 were signed by the Governor on October 19, 2023. The Acts remove the authority of the Boards of Review to review and approve disabled veterans exemptions. All applications for a disabled veterans exemption are to be reviewed and approved or denied by the assessor.

Public Act 152 amends MCL 211.53b to allow the July or December Board of Review to consider a denial by a Board of Review in 2023 of an exemption claimed by the unremarried surviving spouse for the 2023 tax year only. This means that the 2023 December Board of Review and 2024 July and December Boards of Review can hear claims for a 2023 disabled veterans exemption if the unremarried surviving spouse requested an exemption at a 2023 Board of Review and was denied.

More information on the Disabled Veterans Exemption can be found on the State Tax Commission website under the Disabled Veterans Exemption Section.

### **Eligible Development Property Exemption**

The July and December Boards of Review may review a denial by the Assessor of an Eligible Development Property Exemption for the current year only. An owner may file an appeal with the July Board of Review for summer taxes or, if there is not a summer levy of school operating taxes, with the December Board of Review.

See the State Tax Commission Bulletin 24 of 2013 for more information.

### **Qualified Errors**

The July and December Boards of Review may correct Qualified Errors for the current year plus the immediately preceding year that have been previously verified by the Assessor. Qualified errors are defined in MCL 211.53b(6) as:

- a) A clerical error relative to the correct assessment figures, the rate of taxation, or the mathematical computation relating to the assessing of taxes.
- b) A mutual mistake of fact.
- c) An adjustment under section 27a(4) (taxable value) or an exemption under section 7hh(3)(b) (qualified start-up business exemption). Note: a correction under 27a(4) can be made for the current year and up to three preceding years.
- d) An error of measurement or calculation of the physical dimensions or components of the real property being assessed.
- e) An error of omission or inclusion of a part of the real property being assessed.
- f) An error regarding the correct taxable status of the real property being assessed.
- g) An error made by the taxpayer in preparing the statement of assessable personal property under section 19.
- h) An error made in the denial of a claim of exemption for personal property under section 9o.

- i) Any of the following errors regarding the disabled veteran's exemption in MCL 211.7b:
  - 1) An error made by the local tax collecting unit in the processing of a timely filed exemption affidavit.
  - 2) A delay in the determination by the United States Department of Veterans Affairs that a veteran is permanently and totally disabled as a result of military service and entitled to veterans' benefits at the 100% rate.
  - 3) **For tax year 2023 only**, a denial by the Board of Review of an exemption claimed by the unremarried surviving spouse.
- j) An exemption under section 7u(10), for the immediately preceding tax year only, if the exemption was not on the assessment roll and was not denied for that tax year. A claim for exemption must be filed with the board of review on a form prescribed by the state tax commission and provided by the local assessing unit, accompanied by supporting documentation establishing eligibility for the exemption for that immediately preceding tax year under the criteria in section 7u(2) and any other supporting documentation as may be required by the state tax commission.

More information on Qualified Errors can be found in Bulletin 14 of 2022 available on the [State Tax Commission website](#).

### **No Authority**

The July and December Boards of Review **do not** have authority over the following:

- The July and December Boards of Review cannot reconsider any matter which was previously decided by a Board of Review.
- A denial by the assessor, an auditing county, or the Department of Treasury of a Principal Residence Exemption.
- A denial by the assessor of the continuation for the current year of a Qualified Agricultural Property Exemption where the exemption was in existence for the previous year.
- The July and December Boards of Review cannot review the classification determinations made by the assessor and/or by the March Board of Review.
- The July and December Boards of Review cannot consider changes in valuation (true cash value) which are not the result of the correction of a qualified error.
- The July and December Boards of Review cannot recap a Taxable Value where a purchaser of Qualified Agricultural Property files a late Affidavit (after the close of the March Board of Review in the year of the transfer).

- The July and December Boards of Review cannot approve an Eligible Manufacturing Personal Property Exemption, a Small Business Taxpayer Exemption, or a Qualified Heavy Equipment Rental Personal Property Exemption.
- The March, July and December Boards of Review may not consider any aspect of a delayed uncapping of Taxable Value.
- The July and December Boards of Review cannot approve a Poverty Exemption for any year prior to the current year, unless presented as a Qualified Error for the immediately preceding tax year only and the exemption was not on the assessment roll and was not denied for that tax year.
- The July and December Boards of Review cannot review a denial by the Department of Agriculture and Rural Development of a Qualified Forest Exemption.

**2023 Clerical Error – Mutual mistake in fact**

(NOTE -EACH ITEM NEEDS A SEPARATE VOTE)

PROPERTY #	NAME	REQUEST CHANGE FROM	REQUEST CHANGE TO	REASON	MOTION/ SUPPORT
004-108-009-00	Gerald Wurster	AV 158,600	121,600	The building was valued as 100% complete for 2023. Home is only 65% complete	MOTION BY: ANDERSON To correct the AV from 158,600 to 121,600 and TV from 150,727 to 94,027 to correct the fact home construction is not 100% complete SUPPORT: SCOTT Vote ALL AYES MOTION CARRIED
TV 150,727 94,027					

**2024 Qualified Farmland Exemption**

(NOTE -EACH ITEM NEEDS A SEPARATE VOTE)

PROPERTY #	NAME	REQUEST CHANGE FROM	REQUEST CHANGE TO	REASON	MOTION/ SUPPORT
004-121-009-00	Jeremy Grove	AV N/A	N/A	Late filed qualified farmland exemption request	MOTION BY: SCOTT to deny the exemption for 2024. Property is being used for a construction business SUPPORT: McDERMOTT Vote ALL AYES MOTION CARRIED
TV N/A N/A					
004-121-009-30	Jeremy Grove	AV N/A	N/A	Late filed qualified farmland exemption request	MOTION BY: ANDERSON to deny the exemption for 2024. Property is not being farmed SUPPORT: SCOTT Vote ALL AYES MOTION CARRIED
TV N/A N/A					



004-121-009-40	Jeremy Grove	AY	N/A	N/A	Late filed qualified farmland exemption request	MOTION BY: McDERMOTT to deny the exemption for 2024. Property is not being farmed SUPPORT: SCOTT Vote ALL AYES MOTION CARRIED
		TV	N/A	N/A		

### 2024 HARDSHIP EXEMPTION REQUEST

(NOTE -EACH ITEM NEEDS A SEPARATE VOTE)

PROPERTY #	NAME	REQUEST CHANGE FROM	REQUEST CHANGE TO	REASON	MOTION/ SUPPORT
004-126-004-00	Brian Clement	AY	50,300	HARDSHIP \$10,968 YEAR INCOME \$0 ASSETS	MOTION BY: ANDERSON to grant the exemption for ONE yr. SUPPORT: McDERMOTT Vote ALL AYES MOTION CARRIED
		TV	40,360	HARDSHIP <b>FEDERAL \$14,580</b> (1 PERSON)	
004-131-005-50	Michele Sugitt	AY	40,400	HARDSHIP 11,316 YEAR INCOME \$0 ASSETS	MOTION BY: SCOTT to grant the exemption for ONE yr. SUPPORT: ANDERSON Vote ALL AYES MOTION CARRIED
		TV	26,490	HARDSHIP <b>FEDERAL \$14,580</b> (1 PERSON)	

**PUBLIC COMMENT**

NONE

**CLOSE THE MEETING**

Motion to adjourn the meeting at 5:50. by **ANDERSON**

Support: **SCOTT**

**Vote:** ALL AYES

MOTION CARRIED

Respectfully Submitted by,

A handwritten signature in dark ink, appearing to read 'Robert Brown', is written over a horizontal line.

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 #: JBOR24-1

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 211.7e for the current year; which has been denied by the assessor; a qualified agricultural property exemption under MCL 211.7e 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>WURSTER GERALD F</b>			
Owner Street Address <b>4861 W 7 1/2 MILE RD</b>		City <b>BRIMLEY</b>	State <b>MI</b>
Parcel Number <b>17-004-108-009-00</b>		Property School District <b>BRIMLEY AREA SCHOOLS</b>	Property Classification <b>401</b>
Property Street Address <b>4861 W 7 1/2 MILE RD</b>		City <b>BRIMLEY</b>	State <b>MI</b>
		ZIP Code <b>49715-9238</b>	ZIP Code <b>49715-9802</b>

### PART B: ADJUSTMENTS

Item or Taxing Authority	Note or Millage	Original	Adjusted	Difference
DAFTER TOWNSHIP				
Assessed Value	JBOR	158,600	121,600	-37,000
Taxable Value	07/16/2024	150,727	94,027	-56,700
P.R.E.		100.00 %	100.00 %	0.00 %
Property Class		401		
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 211.53b(6)b - MUTUAL MISTAKE OF FACT

REASON: BUILDING WAS VALUED AS 100% COMPLETE FOR 2023- THE INSIDE IS ONLY STUDS AND IS ONLY 65% COMPLETE

*To complete MCL 211.53B (CONSTRUCTION)*

### 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 7-16-24	Signature <i>[Signature]</i>	Date 7-23-24
Signature <i>[Signature]</i>	Date 7-16-24	Signature	Date
Signature <i>[Signature]</i>	Date 7/16/24	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

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

Parcel No. 004-108-009-00

Petition No. JBOR24-1

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.

		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.").....=		150,727	94,027
Amount of Losses .....=		0	0
(See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)			
Amount of Additions .....=		56,700	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).			
2023 Capped Value	= (2022 Taxable Value - Losses) X CPI + Additions		
	= ( 89,550 - 0 ) X 1.050 + 0		
	= 94,027 <b>By B of R</b>		
2023 Capped Value	= 94,027		

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

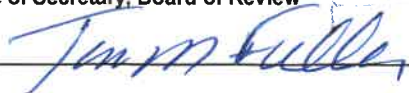
		By Assessor	By B of R
2023 Assessed Value .....	=	158,600	121,600
2023 Tentative SEV	= 2023 Assessed Value X 2023 Tentative Equalization Factor		
	= 121,600 X 1.000		
	= 121,600 <b>By B of R</b>		
2023 Tentative SEV	= 121,600		

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

2023 Tentative Taxable Value = 94,027

Signature of Secretary, Board of Review

Date



7-23-2024

Assessment Year: **2024**

07/16/2024 02:19 PM

## July/December Board of Review Affidavit

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

Petition/Docket #: JBOR24-2

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 211.7e for the current year; which has been denied by the assessor; a qualified agricultural property exemption under MCL 211.7e 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>GROVE JEREMY</b>			
Owner Street Address <b>9643 S SOO LINE RD</b>		City <b>DAFTER</b>	State <b>MI</b>
ZIP Code <b>49724-9408</b>			
Parcel Number <b>17-004-121-009-00</b>	Property School District <b>SAULT STE MARIE AREA SC</b>	Property Classification <b>401</b>	
Property Street Address <b>9643 S SOO LINE 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
DAFTER TOWNSHIP				
Assessed Value	JBOR	24,800	24,800	0
Taxable Value	07/16/2024	24,800	24,800	0
P.R.E.		0.00 %	0.00 %	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:

REASON: LATE FILE FARMLAND EXEMPTION

DENIED- THE PROPERTY IS BEING USED FOR A CONSTRUCTION OPERATION- NOT BEING FARMED

### 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>Shirley Anderson</i>	Date <i>7-16-24</i>
Signature <i>A. Jack Leath</i>	Date <i>7-16-24</i>
Signature <i>Tom H. McQuinn</i>	Date <i>7-16-24</i>

Signature <i>[Signature]</i>	Date <i>7-23-24</i>
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.

Assessment Year: **2024**

07/16/2024 02:21 PM

## July/December Board of Review Affidavit

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

Petition/Docket #: JBOR24-3

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 211.7e for the current year; which has been denied by the assessor; a qualified agricultural property exemption under MCL 211.7e 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>GROVE JEREMY</b>			
Owner Street Address <b>9643 S SOO LINE RD</b>		City <b>DAFTER</b>	State <b>MI</b>
Parcel Number <b>17-004-121-009-30</b>		Property School District <b>SAULT STE MARIE AREA SC</b>	Property Classification <b>402</b>
Property Street Address <b>S SOO LINE 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	5,500	5,500	0
Taxable Value	07/16/2024	5,500	5,500	0
P.R.E.		0.00 %	0.00 %	0.00 %
Property Class		402		
School District		17010		
Classification		Ad Valorem		
TOTALS				

Reason for change (see instructions on page 2):

<input type="checkbox"/> Poverty Exemption	<input checked="" type="checkbox"/> <b>QUALIFIED AGRICULTURAL EXEMPTION</b> <i>DENIED</i>	<input type="checkbox"/> Disabled Veterans Exemption
<input type="checkbox"/> Qualified Forest Exemption	<input type="checkbox"/> Eligible Development Property Exemption	<input type="checkbox"/> Qualified Error _____

Explanation:

REASON: LATE FILE FARMING EXEMPTION- DENIED PROPERTY NOT BEING FARMED

### 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>Alger Anderson</i>	Date <i>7-16-24</i>	Signature	Date
Signature <i>G. Jack Post</i>	Date <i>7-16-24</i>	Signature	Date
Signature <i>Wm H McDermott</i>	Date <i>7/16/24</i>	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.



Assessment Year: **2024**

07/16/2024 02:32 PM

## July/December Board of Review Affidavit

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

Petition/Docket #: JBOR24-4

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 211.7e for the current year; which has been denied by the assessor; a qualified agricultural property exemption under MCL 211.7e 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.

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### PART A: IDENTIFICATION

Owner Name <b>GROVE JEREMY</b>			
Owner Street Address <b>9643 S SOO LINE RD</b>		City <b>DAFTER</b>	State <b>MI</b>
Parcel Number <b>17-004-121-009-40</b>		Property School District <b>SAULT STE MARIE AREA SC</b>	Property Classification <b>402</b>
Property Street Address <b>S SOO LINE 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	5,400	5,400	0
Taxable Value	07/16/2024	5,400	5,400	0
P.R.E.		0.00 %	0.00 %	0.00 %
Property Class		402		
School District		17010		
Classification		Ad Valorem		
TOTALS				

Reason for change (see instructions on page 2):

<input type="checkbox"/> Poverty Exemption	<input checked="" type="checkbox"/> <b>QUALIFIED AGRICULTURAL EXEMPTION</b>	<input type="checkbox"/> Disabled Veterans Exemption
<input type="checkbox"/> Qualified Forest Exemption	<input type="checkbox"/> Eligible Development Property Exemption	<input type="checkbox"/> Qualified Error _____

Explanation:

REASON: LATE FILE QUALIFIED FARMLAND EXEMPTION- PARCEL IS NOT BEING FARMED

### 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>Sharon Anderson</i>	Date <i>7-16-24</i>	Signature	Date
Signature <i>Paul J. Feath</i>	Date <i>7-16-24</i>	Signature	Date
Signature <i>Wm H. McDermott</i>	Date <i>7/16/24</i>	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 #: JBOR24-5

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 211.7jj(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>CLEMENT BRIAN W</b>			
Owner Street Address <b>10127 S FOOR LN</b>		City <b>SAULT SAINTE MARIE</b>	State <b>MI</b>
Parcel Number <b>17-004-126-004-00</b>		Property School District <b>SAULT STE MARIE AREA SC</b>	Property Classification <b>401</b>
Property Street Address <b>10127 S FOOR LN</b>		City <b>SAULT SAINTE MARIE</b>	State <b>MI</b>
		ZIP Code <b>49783</b>	

### PART B: ADJUSTMENTS

Item or Taxing Authority	Note or Millage	Original	Adjusted	Difference
DAFTER TOWNSHIP				
Assessed Value	JBOR	50,300	0	-50,300
Taxable Value	07/16/2024	40,360	0	-40,360
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):



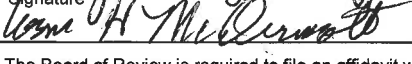
<input checked="" type="checkbox"/> Poverty Exemption <b>GRANTED</b>	<input type="checkbox"/> Qualified Agricultural Exemption	<input type="checkbox"/> Disabled Veterans Exemption
<input type="checkbox"/> Qualified Forest Exemption	<input type="checkbox"/> Eligible Development Property Exemption	<input type="checkbox"/> Qualified Error _____

Explanation: MCL 211.7u - Poverty Exemption  
REASON: POVERTY EXEMPTION REQUESTED;

1 PERSON HOUSEHOLD: INCOME \$ 10,000 / \$0 ASSETS

### 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 	Date <b>7-16-24</b>
Signature 	Date <b>7-16-24</b>
Signature 	Date <b>7-16-24</b>

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 #: JBOR24-6

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>SUGGIT MICHELE J</b>			
Owner Street Address <b>11455 S FORREST SIDE RD</b>		City <b>DAFTER</b>	State <b>MI</b>
ZIP Code <b>49724-9627</b>			
Parcel Number <b>17-004-131-005-50</b>	Property School District <b>BRIMLEY AREA SCHOOLS</b>	Property Classification <b>401</b>	
Property Street Address <b>11455 S FORREST SIDE 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
DAFTER TOWNSHIP				
Assessed Value	JBOR	43,500	0	-43,500
Taxable Value	07/16/2024	35,180	0	-35,180
P.R.E.		100.00 %	100.00 %	0.00 %
Property Class		401		
School District		17140		
Classification		Ad Valorem		
TOTALS				

Reason for change (see instructions on page 2):

<input checked="" type="checkbox"/> Poverty Exemption <b>GRANTED</b>	<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 type="checkbox"/> Qualified Error _____

Explanation: MCL 211.7u - Poverty Exemption  
REASON: POVERTY EXEMPTION REQUESTED

1 PERSON HOUSEHOLD / \$14,216 INCOME / \$0 ASSETS

### 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>Flaney Anderson</i>	Date <b>7-16-24</b>
Signature <i>Jack Scott</i>	Date <b>7-16-24</b>
Signature <i>Wm H McDermott</i>	Date <b>7/16/24</b>

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.

## 2024 Taxable Value Calculations Worksheet

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

Parcel No. 004-131-005-50

Petition No. JBOR24-6

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
2024 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor.").....=		35,180	0
Amount of Losses .....=		0	33,505
(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		
	= ( 33,505 - 33,505 ) X 1.050 + 0		
	= 0 By B of R		
2024 Capped Value	= 0		

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

SECTION 2		By Assessor	By B of R
2024 Assessed Value .....=		43,500	0
2024 Tentative SEV = 2024 Assessed Value X 2024 Tentative Equalization Factor			
	= 0 X 1.000		
	= 0 By B of R		
2024 Tentative SEV	= 0		

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>7-23-2024</u>
--	--------------------------

**2024 JULY BOARD OF REVIEW**  
***Change Notice***

Jul 16, 2024

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

Re: July Board of Review Change Notice

**004-108-009-00**

4861 W 7 1/2 MILE RD

Dear Property Owner:

On Jul 16, 2024, 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.

**Original**

<u>Year</u>	<u>Assessed</u>	<u>Capped</u>	<u>Taxable</u>
2023	158,600 <	150,727 <	150,727 <
Principal Residence Exemption 100.0000			
<b>Reason:</b> BLD 65% COMPL			

**Corrected**

<u>Year</u>	<u>Assessed</u>	<u>Capped</u>	<u>Taxable</u>
2023	121,600 <	94,027 <	94,027 <
Principal Residence Exemption 100.0000			

**Adjustment Type: MCL 211.53b(6)b - MUTUAL MISTAKE OF FACT**

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

**2024 JULY BOARD OF REVIEW**  
***Change Notice***

Jul 16, 2024

GROVE JEREMY  
9643 S SOO LINE RD  
DAFTER MI 49724-9408

Re: July Board of Review Change Notice

**004-121-009-00**

9643 S SOO LINE RD

Dear Property Owner:

On Jul 16, 2024, 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.

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>
2024	24,800	30,521	24,800	2024	24,800	30,521	24,800
Principal Residence Exemption 0.0000				Principal Residence Exemption 0.0000			
Reason: DENIED							

**Adjustment Type: Other/Unauthorized**

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

**2024 JULY BOARD OF REVIEW**  
***Change Notice***

Jul 16, 2024

GROVE JEREMY  
9643 S SOO LINE RD  
DAFTER MI 49724-9408

Re: July Board of Review Change Notice

**004-121-009-30**                      S SOO LINE RD

Dear Property Owner:

On Jul 16, 2024, 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.

**Original**

<u>Year</u>	<u>Assessed</u>	<u>Capped</u>	<u>Taxable</u>
2024	5,500	12,185	5,500

Principal Residence Exemption 0.0000

**Reason:** DENIED AGR

**Corrected**

<u>Year</u>	<u>Assessed</u>	<u>Capped</u>	<u>Taxable</u>
2024	5,500	12,185	5,500

Principal Residence Exemption 0.0000

**Adjustment Type: Other/Unauthorized**

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

**2024 JULY BOARD OF REVIEW**  
***Change Notice***

Jul 16, 2024

GROVE JEREMY  
9643 S SOO LINE RD  
DAFTER MI 49724-9408

Re: July Board of Review Change Notice

**004-121-009-40**

S SOO LINE RD

Dear Property Owner:

On Jul 16, 2024, 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.

**Original**

<u>Year</u>	<u>Assessed</u>	<u>Capped</u>	<u>Taxable</u>
2024	5,400	12,185	5,400

Principal Residence Exemption 0.0000

**Reason:** DENIED AGRI

**Corrected**

<u>Year</u>	<u>Assessed</u>	<u>Capped</u>	<u>Taxable</u>
2024	5,400	12,185	5,400

Principal Residence Exemption 0.0000

**Adjustment Type: Other/Unauthorized**

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

**2024 JULY BOARD OF REVIEW**  
***Change Notice***

Jul 16, 2024

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

Re: July Board of Review Change Notice

**004-126-004-00**                      10127 S FOOR LN

Dear Property Owner:

On Jul 16, 2024 , 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.

**Original**

<u>Year</u>	<u>Assessed</u>	<u>Capped</u>	<u>Taxable</u>
2024	50,300 <	40,360 <	40,360 <
Principal Residence Exemption 100.0000			
<b>Reason:</b> POV EXEMPT			

**Corrected**

<u>Year</u>	<u>Assessed</u>	<u>Capped</u>	<u>Taxable</u>
2024	0 <	0 <	0 <
Principal Residence Exemption 100.0000			

**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

**2024 JULY BOARD OF REVIEW**  
***Change Notice***

Jul 16, 2024

SUGGIT MICHELE J & RICKY  
11455 S FORREST SIDE RD  
DAFTER MI 49724-9627

Re: July Board of Review Change Notice

**004-131-005-50**

11455 S FORREST SIDE RD

Dear Property Owner:

On Jul 16, 2024, 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.

**Original**

<u>Year</u>	<u>Assessed</u>	<u>Capped</u>	<u>Taxable</u>
2024	43,500 <	35,180 <	35,180 <

Principal Residence Exemption 100.0000

**Reason:** POV EXEMP

**Corrected**

<u>Year</u>	<u>Assessed</u>	<u>Capped</u>	<u>Taxable</u>
2024	0 <	0 <	0 <

Principal Residence Exemption 100.0000

**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:

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Sincerely

DAFTER TOWNSHIP  
Board of Review