

**DAFTER TOWNSHIP
3029 W 10 MILE RD
2025 MARCH BOARD OF REVIEW
PROTEST HEARINGS
MONDAY, MARCH 10th, 2025
MINUTES**

1. OPEN THE MEETING

CALL TO ORDER BY **ANDERSON** AT 10:00AM

2. ROLL CALL

ROBERT BROWN- SUPERVISOR	PRESENT
JACK SCOTT -	PRESENT
OPEN POSITION-	
FLORENCE ANDERSON-	PRESENT

3. ACCEPT THE MINUTES FROM THE ORGANZATIONAL MEETING

MOTION BY **ANDERSON** TO ACCEPT THE ORGANIZATIONAL MEETING MINUTES
SECOND BY **SCOTT**
VOTE ALL AYES
Motion Carried

4. PUBLIC COMMENT

NONE

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

6. PUBLIC COMMENT

NONE

7. MOTION TO RECESS

MOTION TO RECESS UNTIL THURSDAY MARCH 13th, 2025, AT 3:00 PM BY **ANDERSON**
SECOND BY **SCOTT**
VOTE ALL AYES
Motion Carried



Prepared by: Assessor Tina Fuller



Submitted by Township Supervisor Robert Brown

**DAFTER TOWNSHIP
3029 W 10 MILE RD
2025 MARCH BOARD OF REVIEW
PROTEST HEARINGS
THURSDAY, MARCH 13th, 2025
MINUTES**

1. OPEN THE MEETING

CALL TO ORDER BY **ANDERSON** AT 3:00PM

2. ROLL CALL

ROBERT BROWN-	SUPERVISOR	PRESENT
TINA FULLER -	ASSESSOR	PRESENT
JACK SCOTT -		PRESENT
OPEN POSITION-		
FLORENCE ANDERSON-		<u>PRESENT</u>

3. PUBLIC COMMENT

NONE


4. RECEIVE AND REVIEW PETITIONS AND MAIL-INS

5. PUBLIC COMMENT

NONE

6. MOTION TO RECESS

MOTION TO CLOSE THE 2025 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

2025 March Board of Review Summary

DAFTER TOWNSHIP 2025 Corrections

Sch.	Parcel Number	Cls.	Orig. SEV	Orig. Capped	Orig. TV	Rev. SEV	Rev. Capped	Rev. TV	Pov./Vet.	Trans. Adjusted?	Transfer Date	Reason fo Change
17010	004-102-001-00	401	157,300	112,602	157,300	157,300	112,602	157,300	NO	NO	07/15/24	NO CHANGE
	Petition Number: MBOR24-3		KAYSNER HOLDINGS LLC									
	Appeal Date: 03/13/25		SAULT SAINTE MARIE , MI 49783									

Comments:

REASON-TAXABLE VALUE INCREASED \$48,000 MAKING THE TAXABLE VALUE MORE THAN THE CURRENT REAL ESTATE VALUATION. VALUES SHOULD BE CLOSER TO 117,000. HOME HAS NO SIGNIFICANT LAND IMPROVEMENTS SINCE THE VALUATION TO WARRANT AN INCREASE.

MOTION BY SCOTT TO DENY THE VALUATION CHANGE
SECOND BY ANDERSON
VOTE ALLAYES
MOTION CARRIED

Sch.	Parcel Number	Cls.	Orig. SEV	Orig. Capped	Orig. TV	Rev. SEV	Rev. Capped	Rev. TV	Pov./Vet.	Trans. Adjusted?	Transfer Date	Reason fo Change
17010	004-108-007-00	401	31,800<	23,898<	23,898 <	23,500 <	17,457<	17,457<	NO	NO		0.000%
	Petition Number: MBOR24-2		SCHOPP TAMMY									
	Appeal Date: 03/13/25		BRIMLEY , MI 49715-9239									

Comments:

REASON- GARAGE WAS REMOVED 2 YEARS AGO

MOTION BY ANDERSON TO REMOVE THE VALUE OF THE GARAGE AV FROM 31,800 TO 23,500 AND TV FROM 23,898 TO 17,457
SECOND BY SCOTT
VOTE ALLAYES
MOTION CARRIED

Sch.	Parcel Number	Cls.	Orig. SEV	Orig. Capped	Orig. TV	Rev. SEV	Rev. Capped	Rev. TV	Pov./Vet.	Trans. Adjusted?	Transfer Date	Reason fo Change
17140	004-121-005-00	401	71,700<	60,456<	71,700 <	42,000 <	33,921<	42,000<	NO	NO	02/28/24	100.000%
	Petition Number: MBOR24-1		GEIGER BRUCE J & VICKI L									
	Appeal Date: 03/13/25		BAD AXE , MI 48413-8041									

Comments:

REASON: NO HOME ON PROPERTY- NO UTILITIES- PARTIAL HOME AND SHED WITH NO VALUE

MOTION BY ANDERSON TO CHANGE THE CLASS TO AGRICULTURE FOR 2026 AND AV FROM 71,700 TO 42,000 AND TV FROM 71,700 TO 42,000 TO REFLECT CHANGES.
SECOND BY SCOTT
VOTE ALLAYES
MOTION CARRIED

Sch.	Parcel Number	Cls.	Orig. SEV	Orig. Capped	Orig. TV	Rev. SEV	Rev. Capped	Rev. TV	Pov./Vet.	Trans. Adjusted?	Transfer Date	Reason fo Change
17010	004-955-010-00	551	2,271,400<	2,271,400<	2,271,400 <	2,305,700 <	2,305,700<	2,305,700<	NO	NO		0.000%
	Petition Number: MBOR24-4		AMERICAN TRANSMISSION CO LLC									
	Appeal Date: 03/13/25		WAUKESHA , WI 53187-0047									

Comments:

Reason to Change : LATE FILE PTA

REASON - ACCEPT LATE PTAAS FILED

MOTION BY ANDERSON TO ACCEPT PTAAS FILED
 SECOND BY SCOTT
 VOTE ALLAYES
 MOTION CARRIED

Sch.	Parcel Number	Cls.	Orig. SEV	Orig. Capped	Orig. TV	Rev. SEV	Rev. Capped	Rev. TV	Pov./Net.	Trans. Adjusted?	0.000%
17140	004-955-012-00	551	966,300<	966,300<	966,300 <	992,700<	992,700<	992,700<	NO	NO	0.000%
Petition Number:		MBOR24-5		AMERICAN TRANSMISSION CO LLC		Eq. New: 0		Asr. Adms.: 0		Transfer Date:	
Appeal Date:		03/13/25		WAUKESHA, WI 53187-0047		Eq. Loss: 15,800		Adj. Losses:		Reason fo Change: LATE FILE PTA	

Comments: REASON LATE FILE PTA

MOTION TO ACCEPT THE PTAAS FILED BY SCOTT
 SECOND BY ANDERSON
 VOTE ALLAYES
 MOTION CARRIED

CHIPPEWA County

March Board of Review / Assessment Roll Corrections

2025 March Board of Review Summary - Grand Recap

DAFTER TOWNSHIP

	2025 Corrections			2025 Original Value			2025 Corrected Value			2025 Change in Value	
	SEV	Capped	TV	SEV	Capped	TV	SEV	Capped	TV	SEV	TV
Ad Valorem - Real											
Agricultural Real	0	0	0	0	0	0	0	0	0	0	0
Commercial Real	0	0	0	0	0	0	0	0	0	0	0
Industrial Real	0	0	0	0	0	0	0	0	0	0	0
Developmental Real	0	0	0	0	0	0	0	0	0	0	0
Timber Cutover	0	0	0	0	0	0	0	0	0	0	0
Residential Real	260,800	196,956	252,898	222,800	163,980	216,757	-38,000	-36,141	-36,141	-36,141	
Total Real	260,800	196,956	252,898	222,800	163,980	216,757	-38,000	-36,141	-36,141	-36,141	
Ad Valorem - Personal											
Agricultural Personal	0	0	0	0	0	0	0	0	0	0	0
Commercial Personal	0	0	0	0	0	0	0	0	0	0	0
Industrial Personal	0	0	0	0	0	0	0	0	0	0	0
Utility Personal	3,237,700	3,237,700	3,237,700	3,298,400	3,298,400	3,298,400	60,700	60,700	60,700	60,700	
Residential Personal	0	0	0	0	0	0	0	0	0	0	0
Total Personal	3,237,700	3,237,700	3,237,700	3,298,400	3,298,400	3,298,400	60,700	60,700	60,700	60,700	
Special Acts - Real											
CFT Real	0	0	0	0	0	0	0	0	0	0	0
CFAC/CFR	0	0	0	0	0	0	0	0	0	0	0
I FT Real	0	0	0	0	0	0	0	0	0	0	0
NEZ Real	0	0	0	0	0	0	0	0	0	0	0
Total Special Acts Real	0	0	0	0	0	0	0	0	0	0	0
Special Acts - Personal											
CFT Personal	0	0	0	0	0	0	0	0	0	0	0
I FT Personal	0	0	0	0	0	0	0	0	0	0	0
Total Special Acts Personal	0	0	0	0	0	0	0	0	0	0	0
Grand Totals:	3,498,500	3,434,656	3,490,598	3,521,200	3,462,380	3,515,157	22,700	24,559	22,700	24,559	

CHIPPEWA County

March Board of Review / Assessment Roll Corrections

2025 March Board of Review Summary - Grand Recap

DAFTER TOWNSHIP

2025 Corrections

2025 Original Value

2025 Corrected Value

2025 Change in Value

	SEV	Capped	TV	SEV	Capped	TV	SEV	TV
<u>Ad Valorem - Real</u>								
Agricultural Real	0	0	0	0	0	0	0	0
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	260,800	196,956	252,898	222,800	163,980	216,757	-38,000	-36,141
Total Real	260,800	196,956	252,898	222,800	163,980	216,757	-38,000	-36,141
<u>Ad Valorem - Personal</u>								
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	3,237,700	3,237,700	3,237,700	3,298,400	3,298,400	3,298,400	60,700	60,700
Residential Personal	0	0	0	0	0	0	0	0
Total Personal	3,237,700	3,237,700	3,237,700	3,298,400	3,298,400	3,298,400	60,700	60,700
<u>Special Acts - Real</u>								
CFT Real	0	0	0	0	0	0	0	0
CFACFR	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
<u>Special Acts - Personal</u>								
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:	3,498,500	3,434,656	3,490,598	3,521,200	3,462,380	3,515,157	22,700	24,559

Board of Review Action Report

Required by State Tax Commission Bulletin 17 of 2007

March Session

State Tax Commission Bulletin 17 of 2007 states that the STC is requiring that all Boards of Review maintain appropriate documentation of their decisions including minutes, a copy of the form 4035 and the 4035a whenever the Board of Review makes a change that causes the Taxable Value to change, and a Board of Review Action Report

The Board of Review Action Report is a report summarizing the actions of the Board of Review. It must include a total assessed and taxable value changed, assessed and taxable value change by classification, total poverty exemption appeals made and number approved, and total number of classification appeals made and number of classification changes made.

CHIPPEWA

DAFTER TOWNSHIP

03/21/2025

2025 Board of Review Action Report

Code	Classification	No. of Appeals	No. Granted	Total Assessed Value Change	Total Taxable Value Change
Real Property					
100	Agricultural	0	0	\$0	\$0
200	Commercial	0	0	\$0	\$0
300	Industrial	0	0	\$0	\$0
400	Residential	3	2	\$-38,000	\$-36,141
500	Timber-Cutover	0	0	\$0	\$0
600	Developmental	0	0	\$0	\$0
Personal Property					
150	Agricultural	0	0	\$0	\$0
250	Commercial	0	0	\$0	\$0
350	Industrial	0	0	\$0	\$0
450	Residential	0	0	\$0	\$0
550	Utility	2	2	\$60,700	\$60,700
	Total	5	4	\$22,700	\$24,559

No. of Poverty/Vet Exemptions Applied For	No. of Poverty/Vet Exemptions Granted
0	0

Local unit retains original. File report and minutes with local unit clerk (MCL 211.33)

Copy sent to County Equalization Department by May 1

Parcel Number	Name/Property Address	Class	School	Petition #	Assessed	Taxable	Trans%
004-102-001-00	KAYSNER HOLDINGS LLC	401	17010	MBOR24-3	157,300	157,300	100.000
MBOR	6270 S MACKINAC TRL				157,300	157,300	100.000
Net change					0	0	0.000
004-108-007-00	SCHOPP TAMMY	401	17010	MBOR24-2	31,800	23,898	0.000
MBOR	7140 S PICHE RD				23,500	17,457	0.000
Net change					-8,300	-6,441	0.000
004-121-005-00	GEIGER BRUCE J & VICKI L	401	17140	MBOR24-1	71,700	71,700	100.000
MBOR	3568 W 10 MILE RD				42,000	42,000	100.000
Net change					-29,700	-29,700	0.000
004-955-010-00	AMERICAN TRANSMISSION CO LLC	551	17010	MBOR24-4	2,271,400	2,271,400	0.000
MBOR					2,305,700	2,305,700	0.000
Net change					34,300	34,300	0.000
004-955-012-00	AMERICAN TRANSMISSION CO LLC	551	17140	MBOR24-5	966,300	966,300	0.000
MBOR					992,700	992,700	0.000
Net change					26,400	26,400	0.000

TOTAL VALUE CHANGES: 5

	Assessed	Taxable
Total post March BOR values (Real)	222,800	216,757
Total post March BOR adjustments (Real)	-38,000	-36,141
Total post March BOR values (Personal)	3,298,400	3,298,400
Total post March BOR adjustments (Personal)	60,700	60,700
Total post March BOR values (Real & Personal)	3,521,200	3,515,157

Board of Review Log

(required by State Tax Commission Bulletin 17 of 2007)

Page # 1

Date Printed: 03/21/2025

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.
03/13/2025	MBOR24-3	KAYSNER HOLDINGS LLC	004-102-001-00	W	Letter Appeal	03/13/2025	NO CHANGE	
03/13/2025	MBOR24-2	SCHOPP TAMMY	004-108-007-00	P		03/13/2025	GARAGE DEMO	
03/13/2025	MBOR24-1	GEIGER BRUCE J & VICKI L	004-121-005-00	P		03/13/2025	BLDGS REMOVED	
03/13/2025	MBOR24-4	AMERICAN TRANSMISSION CO LLC	004-955-010-00	W	Letter Appeal	03/13/2025	LATE FILE PTA	
03/13/2025	MBOR24-5	AMERICAN TRANSMISSION CO LLC	004-955-012-00	W	Letter Appeal	03/13/2025	LATE FILE PTA	

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

Parcel No. 004-121-005-00

Petition No. MBOR24-1

2025 Taxable Value Calculations Worksheet

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		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.").....	=	<u>58,639</u>	<u>58,639</u>
Amount of Losses (See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)	=	<u>0</u>	<u>25,737</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>
2025 Capped Value	= (2024 Taxable Value - Losses) X CPI + Additions		
	= (<u>58,639</u> - <u>25,737</u>) X <u>1.031</u> + <u>0</u>		
	= <u>33,921</u> By B of R		
2025 Capped Value	= <u>33,921</u>		

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

SECTION 2		By Assessor	By B of R
2025 Assessed Value	=	<u>71,700</u>	<u>42,000</u>
2025 Tentative SEV	= 2025 Assessed Value X 2025 Tentative Equalization Factor		
	= <u>42,000</u> X <u>1.000</u>		
	= <u>42,000</u> By B of R		
2025 Tentative SEV	= <u>42,000</u>		

2025 Tentative Taxable Value is the lesser of the 2025 Capped Value or the 2025 Tentative SEV.

2025 Tentative Taxable Value = 42,000

Signature of Secretary, Board of Review 	Date MAR 21 2025
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2025 BOARD OF REVIEW DECISION

FROM	
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:	PROPERTY IDENTIFICATION: (Parcel Code required. Property address and legal description optional.):
GEIGER BRUCE J & VICKI L 4472 SECTION LINE RD BAD AXE MI 48413-8041	17-004-121-005-00 3568 W 10 MILE RD SEC 21 T46N R1W E 1/2 OF SW 1/4. 80 A.
THIS PROPERTY IS CLASSIFIED 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 17-004-121-005-00
 They have made the following determination based on the information you supplied.

Board of Review Comments

REASON: NO HOME ON PROPERTY- NO UTILITIES- PARTIAL HOME AND SHED WITH NO VALUE

MOTION BY ANDERSON TO CHANGE THE CLASS TO AGRICULTURE FOR 2026 AND AV FROM 71,700 TO 42,000 AND 71,700 TO 42,000 TO REFLECT CHANGES.
 SECOND BY SCOTT
 VOTE ALL AYES
 MOTION CARRIED

2025 ORIGINAL ASSESSED VALUE	71,700
2025 "BOARD OF REVIEW" ASSESSED VALUE	42,000
(If the above amounts are the same, no revisions have occurred)	
2025 ORIGINAL TAXABLE VALUE	71,700
2025 "BOARD OF REVIEW" TAXABLE VALUE	42,000
2025 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>

Petition to Board of Review

This form is issued under the authority of P.A. 206 of 1893, as amended. Filing is voluntary, however you may not appeal to the Michigan Tax Tribunal or the State Tax Commission unless you first protest to the Board of Review.

TO BE COMPLETED BY OWNER OR OWNER'S AGENT

Owner's Name (Please Print or Type) <i>Bruce J and Vicki L. Geiger</i>	Petitioner's Name (If Other than Owner. Please Print or Type)
Township or City <i>Dahler Township</i>	County <i>Chippewa Co.</i>

The undersigned protests the assessed value and/or the tentative taxable value and/or the property classification and/or the qualified agricultural property exemption of the following described property:

Property Identified (Parcel code required. Property address & legal description optional)
*Parcel # 17-004-121-005-00-3568 W. 10 Mile RD, Sec 21, T44N
 RIWE, ~~1/2~~ 1/2 of SW 1/4 80A.*

Protested Item Assessed Value Tentative Taxable Value Classification Qualified Agricultural Property Exemption

1. PROTEST OF ASSESSMENT

(Complete this section for a protest of assessed value and/or tentative taxable value)

Assessed Amount <i>\$71,700</i>	Owner's Estimate of True Cash Value <i>\$31,700</i>	Tentative Taxable Value <i>\$71,700</i>	Year <i>2025</i>
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2. PROTEST OF CLASSIFICATION

(Complete this section for a request to change the classification. The Board of Review must make their decision regarding classification in accordance with Section 211.34c of the Michigan Compiled Laws. The Board of Review shall not be influenced by the effect that a particular classification has on that property's status as a homeowner's principal residence or qualified agricultural property.)

Classification of property on this year's assessment roll *Residential*

Classification should be (check one of the following):

Agricultural Industrial Timber Cutover Utility (Personal Property Only)
 Commercial Residential Developmental

3. PROTEST OF EXEMPTION FOR QUALIFIED AGRICULTURAL PROPERTY

(If the assessor has denied or changed the percentage of the exemption from the 18 mills of local school operating tax for qualified agricultural property, the owner may appeal this action to the March Board of Review. THE BOARD OF REVIEW HAS NO AUTHORITY TO CONSIDER OR ACT UPON THE EXEMPTION FROM THE 18 SCHOOL OPERATING MILLS FOR HOMEOWNER'S PRINCIPAL RESIDENCE PROPERTIES.)

Percent qualified agricultural exemption granted by assessor (Enter 0 if exemption denied) <i>100%</i>	Percent qualified agricultural exemption requested by owner (Enter 100 if full exemption requested) <i>Same</i>
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4. REASON FOR PROTEST

State reason(s) for protest of assessed value and/or the tentative taxable value and/or classification and/or qualified agricultural property exemption

See Attached Letter

CERTIFICATION

Signature <i>Vicki L. Geiger</i>	Date <i>3/13/2025</i>
Address <i>4472 Section Line RD, Bed Ave, MI 48413</i>	Phone Number <i>989-551-9561</i>

Parcel No. 004-108-007-00

Petition No. MBOR24-2

2025 Taxable Value Calculations Worksheet

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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>
2024 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor.").....=	<u>23,180</u>	<u>23,180</u>
Amount of Losses= (See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)	<u>0</u>	<u>6,247</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>
2025 Capped Value = (2024 Taxable Value - Losses) X CPI + Additions		
= (<u>23,180</u> - <u>6,247</u>) X <u>1.031</u> + <u>0</u>		
= <u>17,457</u> By B of R		
2025 Capped Value = <u>17,457</u>		

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

	<u>By Assessor</u>	<u>By B of R</u>
2025 Assessed Value=	<u>31,800</u>	<u>31,800</u>
2025 Tentative SEV = 2025 Assessed Value X 2025 Tentative Equalization Factor		
= <u>31,800</u> X <u>1.000</u>		
= <u>31,800</u> By B of R		
2025 Tentative SEV = <u>31,800</u>		

2025 Tentative Taxable Value is the lesser of the 2025 Capped Value or the 2025 Tentative SEV.

2025 Tentative Taxable Value = 17,457

Signature of Secretary, Board of Review



Date

MAR 21 2025

2025 BOARD OF REVIEW DECISION

FROM	
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:	PROPERTY IDENTIFICATION: (Parcel Code required. Property address and legal description optional.):
SCHOPP TAMMY 7070 S PICHE RD BRIMLEY MI 49715-9239	17-004-108-007-00 7140 S PICHE RD SEC 8 T46N R1W N 230 FT OF S 660 FT OF E 660 FT OF NW 1/4 OF NW 1/4. 3.48 A.
THIS PROPERTY IS CLASSIFIED 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 17-004-108-007-00
 They have made the following determination based on the information you supplied.

Board of Review Comments

REASON- GARAGE WAS REMOVED 2 YEARS AGO

MOTION BY ANDERSON TO REMOVE THE VALUE OF THE GARAGE AV FROM 31,800 TO 23,500 AND TV FROM 23,898 TO 17,457
 SECOND BY SCOTT
 VOTE ALL AYES
 MOTION CARRIED

2025 ORIGINAL ASSESSED VALUE	31,800
2025 "BOARD OF REVIEW" ASSESSED VALUE	23,500
(If the above amounts are the same, no revisions have occurred)	
2025 ORIGINAL TAXABLE VALUE	23,898
2025 "BOARD OF REVIEW" TAXABLE VALUE	17,457
2025 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>

Petition to Board of Review

L-4035

This form is issued under the authority of P.A. 206 of 1893, as amended. Filing is voluntary, however you may not appeal to the Michigan Tax Tribunal or the State Tax Commission unless you first protest to the Board of Review

TO BE COMPLETED BY OWNER OR OWNER'S AGENT

Owner's Name (Please Print or Type) SCHOPP TAMMY	Petitioner's Name (If Other than Owner. Please Print or Type)
Township or City DAFTER TOWNSHIP	County CHIPPEWA

The undersigned protests the assessed value and/or the tentative taxable value and/or the property classification and/or the qualified agricultural property exemption of the following described property:

Property Identified (Parcel code required. Property address & legal description optional) : 004-108-007-00 7140 S PICHE RD SEC 8 T46N R1W N 230 FT OF S 660 FT OF E 660 FT OF NW 1/4 OF NW 1/4. 3.48 A.

Protested Item
 Assessed Value
 Tentative Taxable Value
 Classification
 Qualified Agricultural Property Exemption

1. PROTEST OF ASSESSMENT

(Complete this section for a protest of assessed value and/or tentative taxable value)

Assessed Amount 31,800	Owner's Estimated True Cash Value	Tentative Taxable Value 23,898	Year 2025
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2. PROTEST OF CLASSIFICATION

(Complete this section for a request to change the classification. The Board of Review must make their decision regarding classification in accordance with section 211.34c of the Michigan Compiled Laws. The Board of Review shall not be influenced by the effect that a particular classification has on that property's status as a homeowner's principal residence or qualified agricultural property.)

Classification of property on this year's assessment roll: 401
Classification should be: (Please check one of the following)
<input type="checkbox"/> Agricultural <input type="checkbox"/> Industrial <input type="checkbox"/> Timber Cutover <input type="checkbox"/> Utility (Personal Property Only) <input type="checkbox"/> Commercial <input type="checkbox"/> Residential <input type="checkbox"/> Developmental

3. PROTEST OF EXEMPTION FOR QUALIFIED AGRICULTURAL PROPERTY

(If the assessor has denied or changed the percentage of the exemption from the 18 mills of local school operating tax for qualified agricultural property, the owner may appeal this action to the March Board of Review. THE BOARD OF REVIEW HAS NO AUTHORITY TO CONSIDER OR ACT UPON THE EXEMPTION FROM THE 18 SCHOOL OPERATING MILLS FOR HOMEOWNER'S PRINCIPAL RESIDENCE PROPERTIES.)

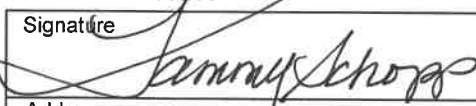
Percent qualified agricultural exemption granted by assessor: (Enter 0 if exemption is denied)	Percent qualified agricultural exemption requested by Owner: (Enter 100 if full exemption requested)
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4. REASON FOR PROTEST

State reason(s) for protest of assessed value and/or the tentative taxable value and/or classification and/or qualified agricultural property exemption.

To remove the value of the garage. A garage was remove about three years ago.

CERTIFICATION

Signature 	Date 03/13/2025
Address 7070 S. Piche Rd. Brimley, MI. 49715	Phone Number 906.322.4863

2025 Taxable Value Calculations Worksheet

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

Parcel No. 004-102-001-00

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.

	<u>By Assessor</u>	<u>By B of R</u>
2024 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor.").....=	<u>109,217</u>	<u>109,217</u>
Amount of Losses=	<u>0</u>	<u>0</u>
<small>(See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)</small>		
Amount of Additions=	<u>0</u>	<u>0</u>
<small>(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).</small>		
2025 Capped Value = (2024 Taxable Value - Losses) X CPI + Additions		
= (<u>109,217</u> - <u>0</u>) X <u>1.031</u> + <u>0</u>		
= <u>112,602</u> By B of R		
2025 Capped Value = <u>112,602</u>		

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

	<u>By Assessor</u>	<u>By B of R</u>
2025 Assessed Value =	<u>157,300</u>	<u>157,300</u>
2025 Tentative SEV = 2025 Assessed Value X 2025 Tentative Equalization Factor		
= <u>157,300</u> X <u>1.000</u>		
= <u>157,300</u> By B of R		
2025 Tentative SEV = <u>157,300</u>		

2025 Tentative Taxable Value is the lesser of the 2025 Capped Value or the 2025 Tentative SEV.

2025 Tentative Taxable Value = 157,300

Signature of Secretary, Board of Review 	Date <p style="text-align: center; color: red; font-weight: bold;">MAR 21 2025</p>
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2025 BOARD OF REVIEW DECISION

FROM	
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:	PROPERTY IDENTIFICATION: (Parcel Code required. Property address and legal description optional.):
KAYSNER HOLDINGS LLC 5679 S M 129 SAULT SAINTE MARIE MI 49783	17-004-102-001-00 6270 S MACKINAC TR SEC 2 T46N R1W PART OF NE 1/4 BEG 33 FT S OF INT OF W LINE US #2 & N LINE OF NE 1/4 TH SLY 1141.4 FT TO PT OF BEG TH RIGHT 85 DEG 30' 818.5 FT S AT RT ANG 347.5 FT TH SELY 769 FT TO W LINE OF US #2 TH N 350 FT TO BEG & PART OF S 1/2 OF NE 1/4 BEG N 20 DEG 17' E ALG W LI US 2 1115 FT FROM INT OF S LI OF NE 1/4 & W LI US 2 TH N 76 DEG 30' W 208 FT TH N 20 DEG 17' E 104 FT TH S 76 DEG 30'
THIS PROPERTY IS CLASSIFIED 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 17-004-102-001-00
They have made the following determination based on the information you supplied.

Board of Review Comments

REASON-TAXABLE VALUE INCREASED \$48,000 MAKING THE TAXABLE VALUE MORE THAN THE CURRENT REAL ESTATE VALUATION. VALUES SHOULD BE CLOSER TO 117,000. HOME HAS NO SIGNIFICANT LAND IMPROVEMENTS SINCE THE VALUATION TO WARRANT AN INCREASE.

MOTION BY SCOTT TO DENY THE VALUATION CHANGE
SECOND BY ANDERSON
VOTE ALL AYES
MOTION CARRIED

2025 ORIGINAL ASSESSED VALUE	157,300
2025 "BOARD OF REVIEW" ASSESSED VALUE	157,300
(If the above amounts are the same, no revisions have occurred)	
2025 ORIGINAL TAXABLE VALUE	157,300
2025 "BOARD OF REVIEW" TAXABLE VALUE	157,300
2025 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>

Petition to Board of Review

This form is issued under the authority of P.A. 206 of 1893, as amended. Filing is voluntary, however you may not appeal to the Michigan Tax Tribunal or the State Tax Commission unless you first protest to the Board of Review.

TO BE COMPLETED BY OWNER OR OWNER'S AGENT

Owner's Name (Please Print or Type) Kaysner Holdings LLC	Petitioner's Name (If Other than Owner. Please Print or Type)
Township or City Dafer Township	County Chippewa

The undersigned protests the assessed value and/or the tentative taxable value and/or the property classification and/or the qualified agricultural property exemption of the following described property:

Property Identified (Parcel code required, Property address & legal description optional)
17-004-102-001-00

Protested Item Assessed Value Tentative Taxable Value Classification Qualified Agricultural Property Exemption

1. PROTEST OF ASSESSMENT

(Complete this section for a protest of assessed value and/or tentative taxable value)

Assessed Amount \$157,300	Owner's Estimate of True Cash Value \$234,000	Tentative Taxable Value \$157,300	Year 2025
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2. PROTEST OF CLASSIFICATION

(Complete this section for a request to change the classification. The Board of Review must make their decision regarding classification in accordance with Section 211.34c of the Michigan Compiled Laws. The Board of Review shall not be influenced by the effect that a particular classification has on that property's status as a homeowner's principal residence or qualified agricultural property.)

Classification of property on this year's assessment roll
Residential

Classification should be (check one of the following):

Agricultural Industrial Timber Cutover Utility (Personal Property Only)
 Commercial Residential Developmental

3. PROTEST OF EXEMPTION FOR QUALIFIED AGRICULTURAL PROPERTY

(If the assessor has denied or changed the percentage of the exemption from the 18 mills of local school operating tax for qualified agricultural property, the owner may appeal this action to the March Board of Review. THE BOARD OF REVIEW HAS NO AUTHORITY TO CONSIDER OR ACT UPON THE EXEMPTION FROM THE 18 SCHOOL OPERATING MILLS FOR HOMEOWNER'S PRINCIPAL RESIDENCE PROPERTIES.)


Percent qualified agricultural exemption granted by assessor (Enter 0 if exemption denied)	Percent qualified agricultural exemption requested by owner (Enter 100 if full exemption requested)
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4. REASON FOR PROTEST

State reason(s) for protest of assessed value and/or the tentative taxable value and/or classification and/or qualified agricultural property exemption

Taxable value increased 48000\$ making the taxable value more than the current Real Estate Valuation (was already sent in). Taxable value and Assessed value should be closer to 117,000 to match the current valuation. Home has seen no significant land improvements since the valuation to warrant such an increase.

CERTIFICATION

Signature 	Date 3/12/2025
Address 5679 S M129 Sault MI 49783	Phone Number (906) 632-7663

2025 Taxable Value Calculations Worksheet

Parcel No. 004-955-010-00

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

Petition No. MBOR24-4

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
2024 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor.").....	=	<u>2,349,200</u>	<u>2,349,200</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>
2025 Capped Value	= (2024 Taxable Value - Losses) X CPI + Additions		
	= (<u>2,349,200</u> - <u>0</u>) X <u>1.031</u> + <u>0</u>		
	= <u>2,305,700</u> By B of R		
2025 Capped Value	=	<u>2,305,700</u>	

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

SECTION 2		By Assessor	By B of R
2025 Assessed Value	=	<u>2,271,400</u>	<u>2,305,700</u>
2025 Tentative SEV	= 2025 Assessed Value X 2025 Tentative Equalization Factor		
	= <u>2,305,700</u> X <u>1.000</u>		
	= <u>2,305,700</u> By B of R		
2025 Tentative SEV	=	<u>2,305,700</u>	

2025 Tentative Taxable Value is the lesser of the 2025 Capped Value or the 2025 Tentative SEV.

2025 Tentative Taxable Value = 2,305,700

Signature of Secretary, Board of Review 	Date MAR 21 2025
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2025 BOARD OF REVIEW DECISION

<p>FROM</p> <p>DAFTER TOWNSHIP ASSESSOR TINA M FULLER 17165 S DEER RUN RD KINROSS MI 49752</p>	
<p>NAME AND ADDRESS OF OWNER OR PERSON NAMED ON ASSESSMENT ROLL:</p> <p>AMERICAN TRANSMISSION CO LLC W234 N 2000 RIDGEVIEW PKWY CT PO BOX 47 WAUKESHA WI 53187-0047</p>	<p>PROPERTY IDENTIFICATION: (Parcel Code required. Property address and legal description optional.):</p> <p>17-004-955-010-00</p> <p>2002 ADD PER ASSR . PERSONAL PROPERTY</p>
<p>THIS PROPERTY IS CLASSIFIED 551 (UTILITY PERSONAL PROPERT</p>	

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 17-004-955-010-00
They have made the following determination based on the information you supplied.

Board of Review Comments

REASON- ACCEPT LATE PTA AS FILED

MOTION BY ANDERSON TO ACCEPT PTA AS FILED
SECOND BY SCOTT
VOTE ALL AYES
MOTION CARRIED

2025 ORIGINAL ASSESSED VALUE	2,271,400
2025 "BOARD OF REVIEW" ASSESSED VALUE	2,305,700
(If the above amounts are the same, no revisions have occurred)	
2025 ORIGINAL TAXABLE VALUE	2,271,400
2025 "BOARD OF REVIEW" TAXABLE VALUE	2,305,700
2025 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.

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

2025 Taxable Value Calculations Worksheet

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

Parcel No. 004-955-012-00

Petition No. MBOR24-5

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.

	<u>By Assessor</u>	<u>By B of R</u>
2024 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor.")..... =	<u>1,008,500</u>	<u>1,008,500</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>
2025 Capped Value = (2024 Taxable Value - Losses) X CPI + Additions		
= (<u>1,008,500</u> - <u>0</u>) X <u>1.031</u> + <u>0</u>		
= <u>992,700</u> By B of R		
2025 Capped Value = <u>992,700</u>		

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

	<u>By Assessor</u>	<u>By B of R</u>
2025 Assessed Value =	<u>966,300</u>	<u>992,700</u>
2025 Tentative SEV = 2025 Assessed Value X 2025 Tentative Equalization Factor		
= <u>992,700</u> X <u>1.000</u>		
= <u>992,700</u> By B of R		
2025 Tentative SEV = <u>992,700</u>		

2025 Tentative Taxable Value is the lesser of the 2025 Capped Value or the 2025 Tentative SEV.

2025 Tentative Taxable Value = 992,700

Signature of Secretary, Board of Review 	Date <div style="text-align: center; color: red; font-weight: bold;">MAR 21 2025</div>
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2025 BOARD OF REVIEW DECISION

<p>FROM</p> <p>DAFTER TOWNSHIP ASSESSOR TINA M FULLER 17165 S DEER RUN RD KINROSS MI 49752</p>	
<p>NAME AND ADDRESS OF OWNER OR PERSON NAMED ON ASSESSMENT ROLL:</p> <p>AMERICAN TRANSMISSION CO LLC W234 N2000 RIDGEVIEW PRKWY CT PO BOX 47 WAUKESHA WI 53187-0047</p>	<p>PROPERTY IDENTIFICATION: (Parcel Code required. Property address and legal description optional.):</p> <p>17-004-955-012-00</p> <p>2002 ADD PER ASSR . PERSONAL PROPERTY</p>
<p>THIS PROPERTY IS CLASSIFIED 551 (UTILITY PERSONAL PROPERT</p>	

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 17-004-955-012-00
They have made the following determination based on the information you supplied.

Board of Review Comments

REASON LATE FILE PTA

MOTION TO ACCEPT THE PTA AS FILED BY SCOTT
SECOND BY ANDERSON
VOTE ALL AYES
MOTION CARRIED

2025 ORIGINAL ASSESSED VALUE	966,300
2025 "BOARD OF REVIEW" ASSESSED VALUE	992,700
(If the above amounts are the same, no revisions have occurred)	
2025 ORIGINAL TAXABLE VALUE	966,300
2025 "BOARD OF REVIEW" TAXABLE VALUE	992,700
2025 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.

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