

2023 DECEMBER BOARD OF REVIEW MINUTES

Raber Township

16315 E M-48, Goetzville MI 49736

Tuesday, December 12th, 2023

CALL TO ORDER

7:30 p.m. by JOHNSON

ROLL CALL

Dave Segar- Member	PRESENT
Dave Esslin- Member	PRESENT
Bob Bosley- Member	PRESENT
Linda Johnson- Supervisor	PRESENT
Tina Fuller- Assessor	PRESENT

PUBLIC COMMENT

2023 QUALIFIED AGRICULTURE EXEMPTION

Motion to *grant and correct* 2023 QUALIFIED AG EXEMPTION as listed by: **SEGAR**

PROPERTY #	NAME	TAXABLE	PERCENTAGE
010-008-001-10	BRIAN PATRICK	15,100	100%
TOTAL		12,300	

Support: ESSLIN

Vote: ALL AYES

MOTION CARRIED

2023 CLERICAL ERROR AND MISTAKES IN FACT

(NOTE -EACH ITEM NEEDS A SEPARATE VOTE)

PROPERTY #	NAME	REQUEST CHANGE FROM	REQUEST CHANGE TO	REASON	MOTION/ SUPPORT
010-056-002-50	BILLY HAWKINS	AV 84,400	0	QUALIFIED VETERAN REQUEST	MOTION BY: ESSLIN SUPPORT: BOSLEY Vote ALL AYES MOTION CARRIED
		TV 65,549	0		
010-156-006-00	GWEN WILKIE	AV 45,600	45,600	INCORRECT UNCAPPING	MOTION BY: SEGAR SUPPORT: ESSLIN Vote ALL AYES MOTION CARRIED
		TV 45,600	8,244	RECAP TAXABLE FOR 2023	

PUBLIC COMMENT

Assessor reviewed the dates and information for the Board of Review training and Protest hearings.


CLOSE THE MEETING

Motion to adjourn the meeting at 7:40 PM by ESSLIN.

Support: **SEGAR**
Vote **ALL AYES**

MOTION CARRIED

Respectfully Submitted by,


Township Supervisor Linda Johnson

2023 DECEMBER BOARD OF REVIEW
Change Notice

Dec 12, 2023

PATRICK BRIAN J & MARY L

2604 GROVE RD
STANDISH MI 48658

Re: December Board of Review Change Notice

010-008-001-10

S PRENTISS BAY RD

Dear Property Owner:

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

Original				Corrected			
<u>Y</u>	<u>Assessed</u>	<u>Capped</u>	<u>Taxable</u>	<u>Year</u>	<u>Assessed</u>	<u>Capped</u>	<u>Taxable</u>
2023	15,100 <	15,100	15,100	2023	15,100	15,100	15,100
Principal Residence Exemption 0.0000				Principal Residence Exemption 0.0000			
Reason: QUALIFIED AGR							

Adjustment Type:

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

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

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

Sincerely

Raber Township
Board of Review

2023 DECEMBER BOARD OF REVIEW
Change Notice

Dec 12, 2023

HAWKINS BILLY E
GLASSPOOLE JUNICE
6592 E GOGOMAIN RD
PICKFORD MI 49774

Re: December Board of Review Change Notice

010-056-002-50

6592 E GOGOMAIN RD

Dear Property Owner:

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

Original				Corrected			
<u>Year</u>	<u>Assessed</u>	<u>Capped</u>	<u>Taxable</u>	<u>Year</u>	<u>Assessed</u>	<u>Capped</u>	<u>Taxable</u>
2023	84,400	65,549 <	65,549 <	2023	0 <	0 <	0 <
Principal Residence Exemption 100.0000				Principal Residence Exemption 100.0000			
Reason: QUALIFIED VET							

Adjustment Type:

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

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

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

Sincerely

Raber Township
Board of Review

2023 DECEMBER BOARD OF REVIEW
Change Notice

Dec 12, 2023

WILKIE GWEN M
MC MULLEN GAYLE E
12873 GOGOMAIN RD
GOETZVILLE MI 49736

Re: December Board of Review Change Notice

010-156-006-00

12761 E GOGOMAIN RD

Dear Property Owner:

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

Original				Corrected			
<u>Year</u>	<u>Assessed</u>	<u>Capped</u>	<u>Taxable</u>	<u>Year</u>	<u>Assessed</u>	<u>Capped</u>	<u>Taxable</u>
2023	45,600 <	8,244	45,600 <	2023	45,600	8,244	8,244 <
Principal Residence Exemption 0.0000				Principal Residence Exemption 0.0000			
Reason: RECAP TAXABLE							

Adjustment Type:

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

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

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

Sincerely

Raber Township
Board of Review

July/December Board of Review Affidavit

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

Petition/Docket #: 23-DBOR-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 PATRICK BRIAN J & MARY L			
Owner Street Address 2604 GROVE RD		City STANDISH	State MI
Parcel Number 17-010-008-001-10		Property School District PICKFORD PUBLIC SCHOOLS	Property Classification 402
Property Street Address S PRENTISS BAY RD		City GOETZVILLE	State MI
			ZIP Code 49736

PART B: ADJUSTMENTS

Item or Taxing Authority	Note or Millage	Original	Adjusted	Difference
Raber Township				
Assessed Value	DBOR	15,100	15,100	0
Taxable Value	12/12/2023	15,100	15,100	0
P.R.E.		0.00 %	0.00 %	0.00 %
Property Class		402		
School District		17090		
Classification		Ad Valorem		
TOTALS				

Reason for change (see instructions on page 2):

<input type="checkbox"/> Poverty Exemption	<input checked="" 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 211.7ee - Qualified Ag denial error

PART C: CERTIFICATION, BOARD OF REVIEW MEMBERS

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

Signature <i>David Seigel</i>	Date <i>12-12-23</i>
Signature <i>Robert Borch</i>	Date <i>12/12/23</i>
Signature <i>D. D. Phin</i>	Date <i>12/12/23</i>

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.

Assessment Year: **2023**

12/04/2023 10:32 AM

July/December Board of Review Affidavit

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

Petition/Docket #: 23-DBOR-2

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

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

PART A: IDENTIFICATION

Owner Name HAWKINS BILLY E			
Owner Street Address 6592 E GOGOMAIN RD		City PICKFORD	State MI
Parcel Number 17-010-056-002-50		Property School District PICKFORD PUBLIC SCHOOLS	Property Classification 401
Property Street Address 6592 E GOGOMAIN RD		City PICKFORD	State MI
			ZIP Code 49774

PART B: ADJUSTMENTS

Item or Taxing Authority	Note or Millage	Original	Adjusted	Difference
Raber Township				
Assessed Value	DBOR	84,400	0	-84,400
Taxable Value	12/12/2023	65,549	0	-65,549
P.R.E.		100.00 %	100.00 %	0.00 %
Property Class		401		
School District		17090		
Classification		Ad Valorem		
TOTALS				

Reason for change (see instructions on page 2):

<input type="checkbox"/> Poverty Exemption	<input type="checkbox"/> Qualified Agricultural Exemption	<input checked="" 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 211.7b - Veteran Exemption

PART C: CERTIFICATION, BOARD OF REVIEW MEMBERS

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

Signature <i>David Seguy</i>	Date <i>12/12/23</i>
Signature <i>Robert Bonds</i>	Date <i>12/12/23</i>
Signature <i>D-D Bonds</i>	Date <i>12/12/23</i>

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.

TAXES NEED TO
BE PRORATED PG 2

Veteran Exemption Proration of Taxes

The Assessor is directed to obtain a closing statement to determine if the qualified veteran/ unremarried spouse paid taxes as part of the closing and will forward proration as determined to treasurer for a refund if

1. Refer to the most recent tax bills for summer and winter or municipal and county tax records to determine the total property tax due for the entire year. The Tax year would be December 31, of the Prior year to January 1 the following year if the property was a new purchase by a Qualified Veteran. Contact the assessing office to obtain the calculated taxable value of the property as if the property had not been exempt, then calculate the total billing for the entire year using the total millage rate shown on the most recent tax bills.
2. Divide the total bill by 365, which is the customary measure of a year for the purposes of real estate transactions. This figure is the amount of property tax due for each day of the year. For example, a \$12,600 tax bill divided by 365 days equals a daily tax amount of \$34.52
3. Count the number of full months from December 31 through and including the day before closing. Multiply that figure by 30, which is the customary measure of a month for the purposes of real estate transactions. For example, there are 9 full months if a closing is scheduled for October 15: January thru September. Nine months multiplied by 30 days equals 270 days.
4. Count the number of days in the partial month in which closing/ recission of the exemption is to occur, but don't include the closing/ recission date. In the October 15 example, there are 14 days. Add this number to the number of days in the full months. Using this example, the total is 284.

If the Veteran/ unremarried spouse sells an exempt property/ transfers property to non-qualified individual the assessor must file with the STC a L-4154 as omitted property and determine a tax proration as follows:

5. Multiply the total number of days by the daily tax amount. Using the same example, \$34.52 per day for 284 days equals \$9,803.68 This is the amount of prorated tax the veteran **would have owed** if the property was not exempt at closing.
6. Count the number of full months from closing day to December 31. Multiply the number of months by 30 days. For an Oct. 15 closing, there are 2 full months, or 60 days.
7. Subtract from 30 the number of days the "Veteran/ unremarried spouse" will own the home in the closing month. The answer is the number of days the "buyer/ non-qualified individual" will own the home during closing month. Using the Oct. 15 example, the "buyer/ non-qualified individual" will own the home for 16 days in October.
8. Add the total number of days the "buyer/ non-qualified individual" will own the home during the year. The sum for this example is 76 days. Multiply that figure by the daily tax amount to determine the "buyer/ non-qualified individual" tax proration. In this example, the buyer owes \$2,623.52.

If the Veteran/ unremarried spouse buys an new property from a non-qualified individual the assessor must determine a tax proration as follows and submit the calculation to the treasurer for billing:

9. Multiply the total number of days by the daily tax amount. Using the same example, \$34.52 per day for 284 days equals \$9,803.68. This is the amount of prorated tax the "seller/ non-qualified individual" would have owed if the property would have remain non- exempt.
10. Count the number of full months from closing day to December 31. Multiply the number of months by 30 days. For an Oct. 15 closing, there are 2 full months, or 60 days.
11. Subtract from 30 the number of days the "veteran/ unremarried spouse" will own the home in the closing month. The answer is the number of days the "seller/ non-qualified individual" will own the home during closing month. Using the Oct. 15 example, the "seller/ non-qualified individual" will own the home for 16 days in October.
12. Add the total number of days the "seller/ non-qualified individual" will own the home during the year. The sum for this example is 286 days. Multiply that figure by the daily tax amount to determine the "seller/ non-qualified individual" tax proration. In this example, the seller owes \$9,872.72.

The Assessing Office will also require a copy of the closing agreement showing amount of taxes prorated and paid by the Grantor/ Grantee

Calculation: Veteran/ unremarried spouse sell an exempt property/ transfers or sells property to Non-qualified individual/ Veteran Deceased

Contact assessing office for the taxable value of the exempt property in order to calculate taxes due

Taxable value	Total Pre- Millage Rate/ 1000 (use current rate)	Total Year Tax Due	Days in Year	Rate Per Day	Number of Days Non-qualified Individual Owned Property	Taxes Owed by Non-qualified Individual
65,549	0.0293609	1924.58	365	5.27	66	348.01
times		equals		divided by		equals

** based on 2023 rates

2023 Taxable Value Calculations Worksheet

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

Parcel No. 010-056-002-50

Petition No. 23-DBOR-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.

		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.").....=		65,549	0
Amount of Losses=		0	62,428
(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).			
2023 Capped Value	= (2022 Taxable Value - Losses) X CPI + Additions		
	= (62,428 - 62,428) X 1.050 + 0		
	= 0 By B of R		
2023 Capped Value	= 0		

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

		By Assessor	By B of R
2023 Assessed Value	=	84,400	0
2023 Tentative SEV	= 2023 Assessed Value X 2023 Tentative Equalization Factor		
	= 0 X 1.000		
	= 0 By B of R		
2023 Tentative SEV	= 0		

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 <i>Jinda Johnson</i>	Date <i>12-12-23</i>
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Assessment Year: 2023

12/14/2023 11:49 AM

July/December Board of Review Affidavit

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

Petition/Docket #: 23-DBOR-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 211.7j(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 WILKIE GWEN M			
Owner Street Address 12873 GOGOMAIN RD		City GOETZVILLE	State MI
Parcel Number 17-010-156-006-00		Property School District DETOUR AREA SCHOOLS	Property Classification 401
Property Street Address 12761 E GOGOMAIN RD		City GOETZVILLE	State MI
			ZIP Code 49736

PART B: ADJUSTMENTS

Item or Taxing Authority	Note or Millage	Original	Adjusted	Difference
Raber Township				
Assessed Value	DBOR	45,600	45,600	0
Taxable Value	12/12/2023	45,600	8,244	-37,356
P.R.E.		0.00 %	0.00 %	0.00 %
Property Class		401		
School District		17050		
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 **RECAP TAXABLE**

Explanation: MCL 211.27a(4) - Capping/Uncapping

PART C: CERTIFICATION, BOARD OF REVIEW MEMBERS

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

Signature <i>David Seger</i>	Date <i>12-12-23</i>
Signature <i>Robert Smith</i>	Date <i>12/12/23</i>
Signature <i>W. J. H.</i>	Date <i>12/12/23</i>

Signature	Date
Signature	Date
Signature	Date

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

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

2023 Taxable Value Calculations Worksheet

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

Parcel No. 010-156-006-00

Petition No. 23-DBOR-3

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

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

SECTION 1

	By Assessor	By B of R
2023 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor.").....=	45,600	8,244
Amount of Losses=	0	0
(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).		
2023 Capped Value = (2022 Taxable Value - Losses) X CPI + Additions		
= (<u>7,852</u> - <u>0</u>) X <u>1.050</u> + <u>0</u>		
= <u>8,244</u> By B of R		
2023 Capped Value = <u>8,244</u>		

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

SECTION 2

	By Assessor	By B of R
2023 Assessed Value=	45,600	45,600
2023 Tentative SEV = 2023 Assessed Value X 2023 Tentative Equalization Factor		
= <u>45,600</u> X <u>1.000</u>		
= <u>45,600</u> By B of R		
2023 Tentative SEV = <u>45,600</u>		

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

2023 Tentative Taxable Value = 8,244

Signature of Secretary, Board of Review

Tom M. Fuller

Date

12-14-2023