

2023 JULY BOARD OF REVIEW
Raber Township
16315 E M48 Goetzville MI 49736

Agenda
July 18, 2023

CALL TO ORDER
7:00 p.m. by ESSLIN

ROLL CALL

Dave Segar- Member	PRESENT
Dave Esslin- Member	PRESENT
Bob Bosley- Member	ABSENT / EXCUSED
ERICKA BISHOP-	ABSENT / EXCUSED ALTERNATE

Linda Johnson- Supervisor	PRESENT
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Tina M Fuller- Assessor	PRESENT
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PUBLIC COMMENT

NONE

CLERICAL ERRORS/ MUTUAL MISTAKES
(NOTE EACH ITEM NEEDS A SEPARATE VOTE)

2023

PROPERTY #	NAME	REQUEST CHANGE FROM	REQUEST CHANGE TO	REASON	MOTION/SUPPORT
010-008-001-10	Brian J & Mary L Patrick	AV 0 TV 0	15,100 15,100	State land sale – March 2022; NO LDA was filed. Parcel needs to be added to the rolls	MOTION BY: ESSLIN To add parcel to the rolls and set valuation as indicated. SUPPORT: SEGAR
					VOTE: ALL AYES MOTION CARRIED
010-011-010-00	David Opolka & Todd A Postula	AV 46,000 TV 30,737	25,600 9,317	Property is vacant- no cabin located on property	MOTION BY: ESSLIN To remove the value of the cabin and adjust the rolls as suggested. SUPPORT: SEGAR
					VOTE: ALL AYES MOTION CARRIED

Assessment Year: **2023**

07/18/2023 01:17 PM

July/December Board of Review Affidavit

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

Petition/Docket #: 23-JBOR-4

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

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

PART A: IDENTIFICATION

Owner Name 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	ZIP Code 49736

PART B: ADJUSTMENTS

Item or Taxing Authority	Note or Millage	Original	Adjusted	Difference
Raber Township				
Assessed Value	JBOR	0	15,100	15,100
Taxable Value	07/18/2023	0	15,100	15,100
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):

☐ Poverty Exemption

☐ Qualified Agricultural Exemption

☐ Disabled Veterans Exemption

☐ Qualified Forest Exemption

☐ Eligible Development Property Exemption

☒ Qualified Error

*LATE SALE BY
STATE / SPLIT OF
PROPERTY*

Explanation:

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 L. L...</i>	Date 7-18-23
Signature <i>D. O. P...</i>	Date 7-18-23
Signature	Date

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 #: 23-JBOR-5

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

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

PART A: IDENTIFICATION

Owner Name OPOLKA DAVID			
Owner Street Address 11448 E TRAYNOR RD		City GOETZVILLE	State MI
Parcel Number 17-010-011-010-00		Property School District PICKFORD PUBLIC SCHOOLS	Property Classification 401
Property Street Address S SAND RIDGE 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	JBOR	46,000	25,600	-20,400
Taxable Value	07/18/2023	30,737	9,317	-21,420
P.R.E.		0.00 %	0.00 %	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 type="checkbox"/> Disabled Veterans Exemption
<input type="checkbox"/> Qualified Forest Exemption	<input type="checkbox"/> Eligible Development Property Exemption	<input checked="" type="checkbox"/> Qualified Error MMF

Explanation:

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 David	Date 7-18-23
Signature [Signature]	Date 7-18-23
Signature	Date

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**

07/18/2023 12:54 PM

July/December Board of Review Affidavit

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

Petition/Docket #: 23-JBOR-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 KORN SAMUEL N & ELIZABETH A			
Owner Street Address 6751 U DR S		City ATHENS	State MI
Parcel Number 17-010-132-020-00		Property School District PICKFORD PUBLIC SCHOOLS	Property Classification 408
Property Street Address E ISLAND 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	JBOR	116,500	11,500	-105,000
Taxable Value	07/18/2023	116,500	11,500	-105,000
P.R.E.		0.00 %	0.00 %	0.00 %
Property Class		408		
School District		17090		
Classification		Ad Valorem		
TOTALS				

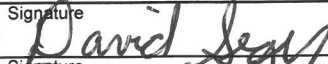

Reason for change (see instructions on page 2):

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

Explanation:

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 	Date 7-18-23
Signature 	Date 7-18-23
Signature	Date

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 #: 23-JBOR-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 KORN SAMUEL N & ELIZABETH A			
Owner Street Address 6751 U DR S		City ATHENS	State MI
Parcel Number 17-010-132-021-00		Property School District PICKFORD PUBLIC SCHOOLS	Property Classification 409
Property Street Address 7289 E ISLAND 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	JBOR	8,300	78,100	69,800
Taxable Value	07/18/2023	8,300	52,710	44,410
P.R.E.		0.00 %	0.00 %	0.00 %
Property Class		409		
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 type="checkbox"/> Disabled Veterans Exemption |
| <input type="checkbox"/> Qualified Forest Exemption | <input type="checkbox"/> Eligible Development Property Exemption | <input checked="" type="checkbox"/> Qualified Error MMF |

Explanation:

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 	Date 7-18-23	Signature	Date
Signature 	Date	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**

07/18/2023 01:03 PM

July/December Board of Review Affidavit

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

Petition/Docket #: 23-JBOR-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 DEAN RUSSELL LIFE ESTATE			
Owner Street Address 411 OATS RD		City TAWAS CITY	State MI
Parcel Number 17-010-132-022-00		Property School District PICKFORD PUBLIC SCHOOLS	Property Classification 408
Property Street Address 23590 E EAST BAY 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	JBOR	10,600	52,400	41,800
Taxable Value	07/18/2023	3,145	26,356	23,211
P.R.E.		0.00 %	0.00 %	0.00 %
Property Class		408		
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 type="checkbox"/> Disabled Veterans Exemption
<input type="checkbox"/> Qualified Forest Exemption	<input type="checkbox"/> Eligible Development Property Exemption	<input checked="" type="checkbox"/> Qualified Error MMF

Explanation:

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 David Segg	Date 7-18-23
Signature D. D. Allen	Date 7-18-23
Signature	Date

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. 010-132-020-00

Petition No. 23-JBOR-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.").....=		116,500	11,500
Amount of Losses=		0	0
(See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)			
Amount of Additions=		105,100	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		
	= (10,599 - 0) X 1.050 + 0		
	= 11,128 By B of R		
2023 Capped Value	= 11,128		

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

		By Assessor	By B of R
2023 Assessed Value=		116,500	11,500
2023 Tentative SEV	= 2023 Assessed Value X 2023 Tentative Equalization Factor		
	= 11,500 X 1.000		
	= 11,500 By B of R		
2023 Tentative SEV	= 11,500		

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

2023 Tentative Taxable Value = 11,500

Signature of Secretary, Board of Review <i>Linda Johnson</i>	Date <i>7-18-23</i>
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2023 Taxable Value Calculations Worksheet

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

Parcel No. 010-132-021-00

Petition No. 23-JBOR-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.

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.").....=		8,300	52,710
Amount of Losses=		39,200	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>50,200</u> - <u>0</u>) X <u>1.050</u> + <u>0</u>		
	= <u>52,710</u> By B of R		
2023 Capped Value	= <u>52,710</u>		

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

SECTION 2		By Assessor	By B of R
2023 Assessed Value=		8,300	78,100
2023 Tentative SEV = 2023 Assessed Value X 2023 Tentative Equalization Factor			
= <u>78,100</u> X <u>1.000</u>			
= <u>78,100</u> By B of R			
2023 Tentative SEV	= <u>78,100</u>		

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

2023 Tentative Taxable Value = 52,710

Signature of Secretary, Board of Review <u>Rinda Johnson</u>	Date <u>7-18-23</u>
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2023 Taxable Value Calculations Worksheet

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

Parcel No. 010-132-022-00

Petition No. 23-JBOR-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.

		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.").....=		3,145	26,356
Amount of Losses=		22,105	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		
	= (25,101 - 0) X 1.050 + 0		
	= 26,356 By B of R		
2023 Capped Value	= 26,356		

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

		By Assessor	By B of R
2023 Assessed Value	=	10,600	52,400
2023 Tentative SEV	= 2023 Assessed Value X 2023 Tentative Equalization Factor		
	= 52,400 X 1.000		
	= 52,400 By B of R		
2023 Tentative SEV	= 52,400		

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

2023 Tentative Taxable Value = 26,356

Signature of Secretary, Board of Review <i>Linda Johnson</i>	Date <i>7-18-23</i>
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2023 Taxable Value Calculations Worksheet

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

Parcel No. 010-008-001-10

Petition No. 23-JBOR-4

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

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

SECTION 1		By Assessor	By B of R
2023 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor.").....=		0	15,100
Amount of Losses=		0	0
(See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)			
Amount of Additions=		0	15,100
(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		
	= (0 - 0) X 1.050 + 15,100		
	= 15,100 By B of R		
2023 Capped Value	= 15,100		

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

SECTION 2		By Assessor	By B of R
2023 Assessed Value=		0	15,100
2023 Tentative SEV = 2023 Assessed Value X 2023 Tentative Equalization Factor			
= 15,100 X 1.000			
= 15,100 By B of R			
2023 Tentative SEV	= 15,100		

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

2023 Tentative Taxable Value = 15,100

Signature of Secretary, Board of Review

Linda Johnson

Date

7-18-23

2023 Taxable Value Calculations Worksheet

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

Parcel No. 010-011-010-00

Petition No. 23-JBOR-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.

		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.").....=		30,737	9,317
Amount of Losses=		0	19,957
(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		
	= (29,274 - 19,957) X 1.050 + 0		
	= 9,782 By B of R		
2023 Capped Value	= 9,317		

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

		By Assessor	By B of R
2023 Assessed Value	=	46,000	25,600
2023 Tentative SEV	= 2023 Assessed Value X 2023 Tentative Equalization Factor		
	= 25,600 X 1.000		
	= 25,600 By B of R		
2023 Tentative SEV	= 25,600		

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

2023 Tentative Taxable Value = 9,317

Signature of Secretary, Board of Review

Linda Johnson

Date

7-18-23

2023 JULY BOARD OF REVIEW
Change Notice

Jul 18, 2023

PATRICK BRIAN J & MARY L
2604 GROVE RD
STANDISH MI 48658

Re: July Board of Review Change Notice

010-008-001-10

S PRENTISS BAY RD

Dear Property Owner:

On Jul 18, 2023, the July Board of Review made the following correction to the assessed, capped and taxable values or to the Principal Residence Exemption for the above referenced parcel.

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>
2022	0 <	0 <	0 <	2023	15,100 <	15,100 <	15,100 <
Principal Residence Exemption 0.0000				Principal Residence Exemption 0.0000			
Reason: LATE STATE SALE							

Adjustment Type: MCL 211.53(8)e - PARTIAL OMISSION/INCLUSION OF REAL PROPERTY

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

Raber Township
Board of Review

2023 JULY BOARD OF REVIEW
Change Notice

Jul 18, 2023

OPOLKA DAVID
POSTULA PETER L JR & GORDON J
POSTULA TODD A
11448 E TRAYNOR RD
GOETZVILLE MI 49736-9320

Re: July Board of Review Change Notice

010-011-010-00

S SAND RIDGE RD

Dear Property Owner:

On Jul 18, 2023, the July Board of Review made the following correction to the assessed, capped and taxable values or to the Principal Residence Exemption for the above referenced parcel.

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	46,000 <	30,737 <	30,737 <	2023	25,600 <	9,317 <	9,317 <
Principal Residence Exemption 0.0000				Principal Residence Exemption 0.0000			
Reason: MUTUAL MISTAKE							

Adjustment Type: MCL 211.53(8)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

Raber Township
Board of Review

2023 JULY BOARD OF REVIEW
Change Notice

Jul 18, 2023

KORN SAMUEL N & ELIZABETH A
6751 U DR S
ATHENS MI 49011-9767

Re: July Board of Review Change Notice

010-132-020-00

E ISLAND RD

Dear Property Owner:

On Jul 18, 2023, the July Board of Review made the following correction to the assessed, capped and taxable values or to the Principal Residence Exemption for the above referenced parcel.

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	116,500 <	116,228 <	116,500 <	2023	11,500 <	11,128 <	11,500 <
Principal Residence Exemption 0.0000				Principal Residence Exemption 0.0000			
Reason: MUTUAL MISTAKE							

Adjustment Type: MCL 211.53(8)b - MUTUAL MISTAKE OF FACT

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Sincerely

Raber Township
Board of Review

2023 JULY BOARD OF REVIEW
Change Notice

Jul 18, 2023

KORN SAMUEL N & ELIZABETH A
6751 U DR S
ATHENS MI 49011-9767

Re: July Board of Review Change Notice

010-132-021-00

7289 E ISLAND RD

Dear Property Owner:

On Jul 18, 2023, the July Board of Review made the following correction to the assessed, capped and taxable values or to the Principal Residence Exemption for the above referenced parcel.

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	8,300 <	11,550 <	8,300 <	2023	78,100 <	52,710 <	52,710 <
Principal Residence Exemption 0.0000				Principal Residence Exemption 0.0000			
Reason: MUTUAL MISTAKE							

Adjustment Type: MCL 211.53(8)b - MUTUAL MISTAKE OF FACT

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Sincerely

Raber Township
Board of Review

2023 JULY BOARD OF REVIEW
Change Notice

Jul 18, 2023

DEAN RUSSELL LIFE ESTATE
DEAN ZACHARY & WALKER SYDNEY
411 OATS RD
TAWAS CITY MI 48763

Re: July Board of Review Change Notice

010-132-022-00

23590 E EAST BAY RD

Dear Property Owner:

On Jul 18, 2023, the July Board of Review made the following correction to the assessed, capped and taxable values or to the Principal Residence Exemption for the above referenced parcel.

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	10,600 <	3,145 <	3,145 <	2023	52,400 <	26,356 <	26,356 <
Principal Residence Exemption 0.0000				Principal Residence Exemption 0.0000			
Reason: MUTUAL MISTAKE							

Adjustment Type: MCL 211.53(8)b - MUTUAL MISTAKE OF FACT

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Raber Township
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