

**RABER TOWNSHIP
16315 E M 48 GOETZVILLE MI
2024 MARCH BOARD OF REVIEW
ORGANIZATIONAL MEETING
TUESDAY, MARCH 5th, 2024
MINUTES**

1. OPEN THE MEETING

CALL TO ORDER BY **ESSLIN** AT 7:30 PM.

2. ROLL CALL

LINDA JOHNSON-	SUPERVISOR
TINA FULLER -	ASSESSOR
ROBERT BOSLEY	PRESENT
DAVE ESSLIN	PRESENT
DAVID OPOLKA -	PRESENT
MARY ELLENBERGER-	ABSENT EXCUSED

3. ELECT CHAIRPERSON

MOTION BY **OPOLKA** TO ELECT **ESSLIN**
SECOND BY **BOSLEY**
VOTE ALL AYES
Motion Carried

4. ELECT A SECRETARY

TOWNSHIP SUPERVISOR WILL BE PRESENT

5. PUBLIC COMMENT: NONE

6. DISCUSSION

The assessor presented and explained to the board the 2024 valuation studies, reports (see attached documentation). The inflation multiplier is 1.05.

7. SET WORK SESSIONS

As needed- to be determined.

8. REVIEW THE ROLL

The assessor presented and explained changes made to the 2024 assessment rolls.

9. ACCEPT THE ROLL

MOTION BY **ESSLIN** TO ACCEPT THE ASSESSMENT ROLLS
SECOND BY **BOSLEY**
VOTE ALL AYES
Motion Carried

11. PUBLIC COMMENT: None

13. MOTION TO RECESS

MOTION TO ADJOURN **ESSLIN** AT 8:05 PM.
SECOND BY **BOSLEY**
VOTE ALL AYES
Motion Carried

RABER TOWNSHIP
16315 E M 48 GOETZVILLE MI
2024 MARCH BOARD OF REVIEW
ORGANIZATIONAL MEETING
TUESDAY, MARCH 5th, 2024
MINUTES


Prepared by: Assessor Tina Fuller


Submitted by Linda Johnson Raber Twp Supervisor

ANNUAL GUIDELINE RESOLUTION FOR POVERTY EXEMPTION

WHEREAS, the adoption of guidelines for poverty exemptions is required of the Raber Township Boards; and

WHEREAS, the principal residence of persons, who the Township Assessor and Board of Review determines by reason of poverty to be unable to contribute to the public charge, is eligible for exemption in whole or in part from taxation under Public Act 390 of 1994 (MCL 211.7u); and

WHEREAS, pursuant to PA 390 of 1994, the Raber Township Board, Chippewa County adopts the following guidelines for the Board of Review to implement. The guidelines shall include but not be limited to the specific income and asset levels of the claimant and all persons residing in the household, including any property tax credit returns, filed in the current or immediately preceding year.

To be eligible, a person shall do all the following on an annual basis:

- 1) Be an owner of and occupy as a principal residence the property for which an exemption is requested.
- 2) File a claim with the Township Assessor or Board of Review, accompanied by federal and state income tax returns for all persons residing in the principal residence, including any property tax credit returns filed in the immediately preceding year or in the current year or a signed State Tax Commission Form 4988, Poverty Exemption Affidavit.
- 3) File a claim to include a list of the assets of all persons residing in the household. Assets include but are not limited to, real estate other than the principal residence, personal property, motor vehicles, recreational vehicles and equipment, certificates of deposit, savings accounts, checking accounts, stocks, bonds, life insurance, retirement funds, etc. The total value of all assets listed shall not exceed the allowable income level indicated by the current Federal Poverty Guidelines based on the size of the family unit.
- 4) Produce a valid driver's license or other form of identification if requested.
- 5) Produce, if requested, a deed, land contract, or other evidence of ownership of the property for which an exemption is requested.
- 6) Meet the federal poverty income guidelines as defined and determined annually by the United States Department of Health and Human Services or alternative guidelines adopted by the governing body providing the alternative guidelines do not provide eligibility requirements less than the federal guidelines.

ANNUAL GUIDELINE RESOLUTION FOR POVERTY EXEMPTION

7) The application for an exemption shall be filed after January 1, but one day prior to the last day of the December Board of Review. The filing of this claim constitutes an appearance before the Board of Review for the purpose of preserving the right of appeal to the Michigan Tax Tribunal.

The following are the **2024** federal poverty income guidelines which are updated annually by the United States Department of Health and Human Services. The annual allowable income includes income for all persons residing in the principal residence.

Federal Poverty Guidelines Used in the Determination of Poverty

Size of family Unit	2024 Poverty Guidelines
1	\$ 14,580
2	\$ 19,720
3	\$ 24,860
4	\$ 30,000
5	\$ 35,140
6	\$ 40,280
7	\$ 45,420
8	\$ 50,560
for each additional person	\$ 5,140

WHEREAS, pursuant to PA 253 of 2020, if a person claiming an exemption qualified under the eligibility requirements, the board of review shall grant the exemption in whole or in part, as follows:

(a) A full exemption equals to a 100% reduction in taxable value for the tax year in which the exemption is granted.

(b) A partial exemption equal to 1 of the following:

(1) A 50% or 25% reduction in taxable value for the tax year in which the exemption is granted.

(2) As approved by the state tax commission, any other percentage reduction in taxable value for the tax year in which the exemption is granted, applied in a form and manner prescribed by the state tax commission:

(c) The assessing unit adopts the following reduction guidelines in taxable value related to poverty.

ANNUAL GUIDELINE RESOLUTION FOR POVERTY EXEMPTION

Household size	Federal limit	100% Taxable Value Exemption		50% Taxable Value Exemption		25% Taxable Value Exemption	
1	\$ 14,580	\$0	to \$ 7,290	\$ 7,291	to \$ 10,935	\$ 10,936	to \$ 14,580
2	\$ 19,720	\$0	to \$ 9,860	\$ 9,861	to \$ 14,790	\$ 14,791	to \$ 19,720
3	\$ 24,860	\$0	to \$ 12,430	\$ 12,431	to \$ 18,645	\$ 18,646	to \$ 24,860
4	\$ 30,000	\$0	to \$ 15,000	\$ 15,001	to \$ 22,500	\$ 22,501	to \$ 30,000
5	\$ 35,140	\$0	to \$ 17,570	\$ 17,571	to \$ 26,355	\$ 26,356	to \$ 35,140
6	\$ 40,280	\$0	to \$ 20,140	\$ 20,141	to \$ 30,210	\$ 30,211	to \$ 40,280
7	\$ 45,420	\$0	to \$ 22,710	\$ 22,711	to \$ 34,065	\$ 34,066	to \$ 45,420
8	\$ 50,560	\$0	to \$ 25,280	\$ 25,281	to \$ 37,920	\$ 37,921	to \$ 50,560
for each additional person	\$ 5,140						

ANNUAL GUIDELINE RESOLUTION FOR POVERTY EXEMPTION

(d) Income greater than what is stated above, per household size, will result in a denial of the poverty exemption.

(e) Meeting the income levels above, but failing the asset portion of the exemption, will result in a denial of the poverty exemption.

(f) The denial of a hardship exemption application may be appealed to the Michigan Tax Tribunal.

WHEREAS, the Board resolves to permit a principal residence exempt for the first time from the collection of taxes under this section in tax year **2024** to remain exempt under this section for up to 3 additional years after its initial year of exempt status without subsequent reapplication for the exemption, provided there has not been a change in ownership or occupancy status of the person eligible for exemption and if the person who establishes initial eligibility receives a fixed income solely from public assistance that is not subject to significant annual increases beyond the rate of inflation, such as federal Supplemental Security Income or Social Security disability or retirement benefits.

WHEREAS, both of the following apply to a person who obtains an extended exemption:

(a) The person shall file with the local assessing unit, in a form and manner prescribed by the state tax commission, an affidavit rescinding the exemption as extended under this subsection within 45 days after either of the following, if applicable:

(i) The person ceases to own or occupy the principal residence for which the exemption was extended.

(ii) The person experiences a change in household assets or income that defeats eligibility for the exemption.

(b) If the person fails to file a rescission as required and the property is later determined to be ineligible for the exemption, the person is subject to repayment of any additional taxes with interest.

NOW, THEREFORE, BE IT HEREBY RESOLVED that the Township Assessor and Board of Review shall follow the above stated policy and federal guidelines in granting, extending, or denying an exemption. The Board of Review is not permitted to deviate from the adopted policy and guidelines (this is a change to the law in PA 253 of 2020).

ANNUAL GUIDELINE RESOLUTION FOR POVERTY EXEMPTION

The foregoing resolution offered by Township Board Member

Hillary Galarowic

Supported by Township Board Member

Sara Cottle

Upon roll call vote, the following voted:

"Aye": Galarowic, Johnson, Galarowic, Cottle

"Nay": None

The Township Clerk declared the resolution passed.



Hillary Galarowic, Clerk Township of Raber

Date: 2.13.24



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RACHAEL EUBANKS
STATE TREASURER

Bulletin No. 12 of 2023
October 23, 2023
2024 Property Tax Appeal Procedures

2024 PROPERTY TAX APPEAL PROCEDURES

Type of Appeal	Board of Review	Treasury	State Tax Commission	Tax Tribunal
2024 Assessed Value and/or Tentative Taxable Value	March 2024*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	May 31, 2024, Industrial, Developmental, Commercial or Utility Personal Class by Petition July 31, 2024 Residential, Timber-Cutover or Agricultural Class by Petition
2024 Poverty Exemptions Under MCL 211.7u	March 2024* <u>OR</u>	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	July 31, 2024 by Petition
	July or Dec 2024*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 Days of Denial by Petition
2024 Assessment Classification	March 2024*	NO REVIEW AUTHORITY	June 30, 2024	NO REVIEW AUTHORITY except for appeals filed by Treasury
Denial by Assessor of Eligible Manufacturing Personal Property Exemption (MCL 211.9m and 211.9n), Small Business Taxpayer Exemption (MCL 211.9o), or Qualified Heavy Equipment Rental Personal Property Exemption (MCL 211.9p)	March 2024*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 days after date of notice of denial by Petition

QUALIFIED AGRICULTURAL PROPERTY EXEMPTIONS

Type of Appeal	Board of Review	Treasury	State Tax Commission	Tax Tribunal
Denial by Assessor of Continuation of 2023 Qualified Agricultural Exemption for 2024	March 2024*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	July 31, 2024 by Petition
Denial by Assessor of Qualified Agricultural Exemption for 2024	July or Dec. 2024 for 2024 Exemption Only *	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 Days of Board of Review Action by Petition
Qualified Agricultural Exemption which was NOT on the 2023 and/or 2024 Tax Roll	July or Dec. 2024 for 2023 and/or 2024 Exemption*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 Days of Board of Review Action by Petition

***Contact your city or township for the dates of the Board of Review**



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RACHAEL EUBANKS
STATE TREASURER

**Bulletin 18 of 2023
November 14, 2023
Procedural Changes for 2024**

TO: Assessing Officers and County Equalization Directors

FROM: Michigan State Tax Commission

SUBJECT: Procedural Changes for the 2024 Assessment Year

The purpose of this Bulletin is to provide information on statutory changes, procedural changes and reminders for the 2024 assessment year. Additional guidance may be issued later if any pending legislation is enacted by the end of the year.

A. Inflation Rate Used in the 2024 Capped Value Formula

The inflation rate, expressed as a multiplier, to be used in the 2024 Capped Value Formula is 1.05.

The 2024 Capped Value Formula is as follows:

$$\text{2024 CAPPED VALUE} = (\text{2023 Taxable Value} - \text{LOSSES}) \times 1.05 + \text{ADDITIONS}$$

The formula includes 1.05 because the inflation rate multiplier of 1.051 is higher than 1.05.

B. Federal Poverty Guidelines Used in the Determination of Poverty Exemptions for 2024

Local governing bodies are required to adopt guidelines that set income levels for their poverty exemption guidelines and those income levels **shall not be set lower** by a city or township than the federal poverty guidelines updated annually by the U.S. Department of Health and Human Services. This means, for example, that the income level for a household of 3 persons shall not be set lower than \$24,860 which is the amount shown on the following chart for a family of 3 persons. The income level for a family of 3 persons may be set higher than \$24,860. Following are the federal poverty guidelines for use in setting poverty exemption guidelines for 2024 assessments:

Size of Family Unit	Poverty Guidelines
1	\$14,580
2	\$19,720
3	\$24,860

Size of Family Unit	Poverty Guidelines
4	\$30,000
5	\$35,140
6	\$40,280
7	\$45,420
8	\$50,560
For each additional person	\$5,140

Note: MCL 211.7u states that the poverty exemption guidelines established by the governing body of the local assessing unit shall also include an asset level test. An asset test means the amount of cash, fixed assets or other property that could be used, or converted to cash for use in the payment of property taxes. The asset test should calculate a maximum amount permitted and all other assets above that amount should be considered as available. Please see STC Bulletin 3 of 2021 for more information on poverty exemptions.

Note: MCL 211.7u allows an affidavit (Treasury Form 4988) to be filed for all persons residing in the residence who were not required to file federal or state income tax returns in the current year or in the immediately preceding year. This includes the owner of the property who is filing for the exemption.

C. Sales Studies

Equalization study dates are as follows for 2024 equalization:

Two Year Study: April 1, two years prior through March 31, current year

Single Year Study: October 1, preceding year through September 30, current year

For 2023 studies for 2024 equalization the dates are as follows:

Two Year Study: April 1, 2021 through March 31, 2023

Single Year Study: October 1, 2022 through September 30, 2023

Note that the time period revisions apply to all equalization studies, that is: sales ratio studies, land value studies and economic condition factor studies for appraisals. Also note that the revised time period for two-year studies applies to all real property classifications.

D. Property Classification

The State Tax Commission reminds assessors that classification is to be determined annually and is based upon the current use of the property **and not** highest and best use of the property. The Commission is aware that some assessors are still classifying property according to highest and best use and/or are not classifying property on an annual basis. The Commission asks that all assessors take the necessary steps to ensure that all real and personal property is properly classified according to MCL 211.34c.

E. Public Act 660 of 2018 Training Requirements

Required Training: Assessors and Support Staff

PA 660 states that local units must ensure that support staff is sufficiently trained to respond to taxpayer inquiries. PA 660 also states that local units must require that assessors maintain their certification levels. Support staff is all non-certified staff that are involved in the development of the assessment roll, including field work, and any individual that may supply information from the assessment roll to the public. Certified staff members are required to meet annual continuing education requirements.

The State Tax Commission adopted the following requirements for support staff training at the October 20, 2020 meeting:

1. **Certified Support Staff:** Support staff who are certified will be required to complete their annual continuing education requirements to satisfy this audit requirement. Proof of completion and the required Form 5730 should be attached to the Assessor's Certification of the Assessment Roll and maintained with local unit records.
2. **Uncertified Support Staff:** Beginning in 2022, uncertified support staff will be required to complete training at least once every two years on key updates to assessing to meet this audit requirement. Proof of completion and the required Form 5730 should be attached to the Assessor's Certification of the Assessment Roll and maintained with local unit records.

Required Training: Board of Review members

PA 660 states that local units **must require** that its board of review members receive board of review training and updates required and approved by the State Tax Commission. Checking to ensure that board of review members are trained is now required as part of the audit of the local unit starting in 2023.

The State Tax Commission has determined that beginning in 2022, Board of Review members will be required to complete Board of Review training at least once every two years to meet this audit requirement.

This training will be offered by the State Tax Commission, or by outside organizations with State Tax Commission approval and use of State Tax Commission approved materials. Proof of completion and the required Form 5731 should be attached to the Board of Review's Certification of the Assessment Roll and maintained with local unit records. Board of Review members will need to make sure they receive proof of completion and that it is provided to the local unit so it can be properly maintained and provided during the audit.

F. Tax Tribunal Reminders

The Tax Tribunal Rules were updated on September 29, 2023. Summaries of the changes are in the Tribunal's November 3, 2022 and October 10, 2023 newsletters.

Assessors representing their local unit in Tax Tribunal hearings need to submit evidence to support the value of the property under appeal. If the assessor is relying on the property record card as evidence of value, the property record card must be for the year(s) being appealed. The complete property record card, including all calculations should be provided; do not submit a property record card that states "calculations too long" and then fail to include the additional calculations. Also, it is important to submit the studies prepared that support the economic condition factor and land value on the record card. Assessors should also be able to explain at the Tax Tribunal hearing how the value shown on the property record card was calculated.

The Tax Tribunal asks that assessors include copies of the adopted local unit poverty guidelines/resolutions, Economic Condition Factor studies, and land values studies (when applicable) when submitting documents for Small Claims hearings.

Assessors are also reminded that any change in contact information, including a change in email address, must be submitted to the Tax Tribunal to ensure that all case notifications are received.

More information regarding the Michigan Tax Tribunal, including Tribunal Rules, forms and instructions is available at www.michigan.gov/taxtribunal.

G. Disabled Veterans Exemption Changes

Public Acts 150, 151, and 152 of 2023 were signed by the Governor on October 19, 2023. The Acts remove the authority of the Boards of Review to review and approve disabled veterans exemptions. All applications for a disabled veterans exemption are to be reviewed and approved or denied by the assessor. **Assessors should not take 2024 disabled veterans exemption applications to the Board of Review.**

A disabled veteran or an unremarried surviving spouse must file the application to claim the exemption for 2024 after January 1 and before December 31. Assessors should timely review the applications and approve the exemption or issue a written denial.

The July and December Board of Review can hear an appeal by an unremarried surviving spouse of a denial of the exemption **for 2023 only** if there was a denial issued by the 2023 March, July, or December Board of Review.

Under MCL 211.7c, a disabled veterans exemption granted as to taxes levied on or after January 1, 2025 remains in effect, without subsequent reapplication, until rescinded by the disabled veteran or unremarried surviving spouse or denied by the assessor. Disabled veterans or unremarried surviving spouses will need to file an application in both 2024 and 2025 to claim the exemption for those tax years.

See Bulletin 19 of 2023 and the Disabled Veterans Exemption Q&A for more information.

H. Qualified Heavy Equipment Rental Personal Property Exemption

MCL 211.9p provides an exemption for qualified heavy equipment rental personal property beginning December 31, 2022. This exemption is not mandatory and may be claimed at the option of the qualified renter. Once qualified for the QHERPP exemption under MCL 211.9p, qualifying personal property will be exempt from ad valorem taxes and instead pay the specific tax as provided by Public Act 35 of 2022 (MCL 211.1121 - 211.1133).

Qualified heavy equipment rental personal property (QHERPP) is defined in MCL 211.9p(8)(f) as any construction, earthmoving, or industrial equipment that is mobile and rented to customers by a qualified renter, including attachments or other ancillary equipment for that equipment. Qualified heavy equipment rental personal property does not include handheld tools or equipment solely designed for industry-specific uses in oil and gas exploration, mining, or forestry.

The exemption must be claimed annually with the assessor by February 20 (postmark is acceptable) by filing Form 5819 *Qualified Heavy Equipment Rental Personal Property Exemption Claim* and a statement prescribed by the Department of Treasury of all QHERPP located at and/or rented from the qualified renter business location. If the statement is not delivered to the assessor by February 20, a late application can be filed directly with the March Board of Review where the qualified renter business is located.

Assessors are statutorily required to transmit the information contained in the statement and any other required parcel information to the Department of Treasury no later than April 1 each year. The information must be submitted electronically by emailing to Treas-QHERPP@michigan.gov

More information is available in Bulletin 18 of 2022.

I. Small Business Taxpayer Personal Property Tax Exemption

Public Act 150 of 2021 was signed by the Governor on December 23, 2021. The Act amended the Small Business Taxpayer Personal Property Tax Exemption (MCL 211.9o) to increase the combined true cash value limit for "eligible personal property" in a local unit from \$80,000 to \$180,000 beginning in 2023. The exemption is required to be claimed with the local unit (city or township where the property is located) by February 20, 2024 (postmark is acceptable) by submitting the completed Form 5076 *Small Business Property Tax Exemption Claim Under MCL 211.9o*. Late filed forms may be filed directly with the 2024 March Board of Review prior to the closure of the March Board.

Personal Property Valued Less Than \$80,000

To claim an exemption for personal property valued less than \$80,000, Form 5076 must be filed with the local unit (City or Township) where the personal property is located no later than February 20, 2024 (postmark is acceptable). Late filed forms may be filed directly with the local unit March Board of Review prior to the closure of the March Board of Review. Taxpayers must contact the local unit directly to determine the March Board of Review dates.

Once the exemption is granted for personal property valued at less than \$80,000, the taxpayer will continue to receive the exemption until they no longer qualify for the exemption. Once they no longer qualify, the taxpayer is required to file a rescission form and a personal property statement no later than February 20 of the year that the property is no longer eligible. Failure to file the rescission form will result in significant penalty and interest as prescribed in MCL 211.9o.

Personal Property Valued Greater than or Equal to \$80,000 but Less than \$180,000

To claim an exemption for personal property valued at \$80,000 or more but less than \$180,000, Form 5076 **along with** Form 632 *Personal Property Statement* must be filed **ANNUALLY** with the local unit (City or Township) where the personal property is located no later than February 20, 2024 (postmark is acceptable). Late filed forms may be filed directly with the local unit March Board of Review prior to the closure of the March Board of Review.

Assessors are statutorily required to transmit the information contained in both Form 5076 and Form 632 *Personal Property Statement* and any other required parcel information to the Department of Treasury no later than April 1 each year.

J. EMPP and ESA Reminders

Beginning in 2024, parcels that received the EMPP exemption in the immediately preceding year carry forward the exemption in each subsequent year until the property becomes ineligible for the exemption. A Combined Document (Form 5278) needs to be filed to claim the EMPP exemption only on those parcels that did not receive the EMPP exemption in the immediately preceding year. Taxpayers will report the addition or removal of exempt property from their parcel on their ESA Statement filed electronically with the Department of Treasury through the Michigan Treasury Online (MTO) system.

Taxpayers may request the removal of the EMPP exemption on a parcel for the current year, by filing Form 5277 with the assessor in which the parcel is reported by February 20, 2024. Assessors should report receipt of any Form 5277 in their CAMA software.

At times, taxpayers attempt to add a parcel to their ESA Statement that was not previously reported to the Department of Treasury. In these cases, the ESA Section will reach out to the assessor to ask if a Combined Document (Form 5278) was filed for the parcel and, if it was, request a copy of the Form. ESA Staff will also ask for a letter

confirming that the EMPP exemption was claimed properly and that the failure to transmit the information to the Department of Treasury was not the fault of the taxpayer. These letters are not used to incriminate an assessor who made a mistake, but rather to add to Treasury files to document why a parcel was added to an ESA Statement after the statement was generated on May 1.

The ESA Section has received consent judgments entered by the Michigan Tax Tribunal for stipulated agreements between EMPP claimants and the local units in which they have personal property. It is extremely important that any stipulated agreement filed with the Michigan Tax Tribunal indicates that the personal property reported on the parcel meets the definition of "eligible manufacturing personal property," identifies which eligible manufacturing personal property qualifies for the exemption under MCL 211.9m and MCL 211.9n and directs the Department of Treasury to generate an ESA statement so that the taxpayer may pay ESA on the exempt personal property. Assessors are advised to contact the ESA Section for a list of previous dockets that contained the appropriate requirements.

In September and October, the ESA Section begins to send out Summary of Changes letters for all taxpayers that have certified their ESA Statement and paid ESA liability in full. Recognizing that manufacturers occasionally move personal property between facilities located in different jurisdictions, a copy of this letter is sent to every local unit in which a taxpayer has reported EMPP if a change on their ESA Statement has been made to *any* parcel located in *any* local unit. This is done to assist each assessor in identifying property that may have been moved in or out of their local unit. Assessors are advised that even if their local unit is not listed on the Summary of Changes letter, it may be prudent to note whether any changes made to a parcel reported in another local unit may affect a parcel located in their local unit.

More information is available in the Assessors Guide to EMPP and ESA available online at www.michigan.gov/propertytaxexemptions.

Further information and guidance on the Eligible Manufacturing Personal Property (EMPP) Exemption, Special Acts and the Essential Services Assessment (ESA) is available at www.michigan.gov/ESA. Additional questions should be sent via email to ESAQuestions@michigan.gov.

K. Omitted or Incorrectly Reported Property (MCL 211.154)

Assessors are reminded that when submitting 154 petitions it is necessary to include complete copies of the property record cards for every year a change is being requested on the petition. For example, if a 154 petition requests a change for 2021 and 2022, the property record card for 2021 and the property record card for 2022 should be submitted. In addition, assessors must submit the calculations and documents needed to understand the reasons for the change and the amount of the requested change in the assessment and taxable values.

For 154 petitions involving removal of personal property, staff may request verification that the assessor inspected the personal property location or otherwise confirmed that

the personal property was disposed of and was not located in the local unit on the applicable tax day. Additionally, staff may inquire as to the extent of the assessor's communication with the taxpayer to confirm that personal property was reported in the new location.

Questions can be directed to the staff at Treas-154petitions@michigan.gov. Additional information, including Bulletin 2 of 2018 and copies of the approved forms, are available online at www.michigan.gov/154petitions.

L. Authority of July and December Boards of Review

Assessors are reminded that the July and December Boards of Review may only act on matters described in MCL 211.53b or expressly permitted by other statutes. This includes qualified errors listed in MCL 211.53b(6), and appeals related to poverty exemptions, qualified agricultural property exemptions, and qualified forest property exemptions.

In addition, other statutes, such as MCL 211.7ss related to the eligible development property exemption provide authority for the July and December Board of Review to take action.

Assessors should carefully review the Board of Review Q&A and Bulletins 13 of 2022 and 14 of 2022 to ensure their Boards of Review are acting within their statutory authorities.

Assessors should not be requesting that the July or December Boards of Review take action outside of the limited authority provided in MCL 211.53b.

Beginning July 11, 2022, **the July and December Board of Review have no authority to grant a PRE.** Assessors are asked to ensure that the July and December Boards of Review does not take action related to PRE claims.

Beginning October 19, 2023, assessors were granted the authority to grant timely filed Disabled Veterans Exemptions, thus nullifying the need to take Disabled Veteran Exemption applications to the Board of Review. PA 152 of 2023 clarified the definition of "qualified errors" as it relates to the July and December Board of Review authority for granting Disabled Veteran Exemptions as a "qualified error".

M. 2024 State Tax Commission Updates Class

At the August 22, 2023 State Tax Commission meeting, the recommendations of the Education and Certification Committee were approved.

ALL certified assessing officers (MCAO, MAAO, MMAO) and ALL certified assessing technicians (MCAT) must take the 2024 STC Updates Class as part of their continuing education renewal requirements for the renewal cycle beginning November 1, 2023 and ending October 31, 2024.

This class will be available both in-person at various locations across the state and online through the State Tax Commission Online Education Portal at <https://coned.mi-stc.org>. The dates and locations for the in-person classes will be posted to the State Tax Commission website.

N. Online Education Portal and MiSUITE Login

STC Online Education Portal

The State Tax Commission offers a variety of online classes, available free of charge, that provide continuing education credit. The online classes can be accessed at <https://coned.mi-stc.org>. This site is only available to Michigan certified assessors and technicians. If you have an issue with your log in credentials, especially password resets, email State-Tax-Commission@michigan.gov. If you require a password reset, **do not use the Forgotten Your Username or Password link on the page**. Instead, send an email to the State Tax Commission and staff will manually reset your password.

You must complete all requirements of the online course before you will receive your certificate of completion for the course. If a certificate is not emailed to you, then you likely did not complete one or more of the course requirements. The requirements that must be completed are listed at the top of each course and as you complete each one, they will be removed from the list.

Once you have received your certificate, you are responsible for uploading it into the MiSUITE platform to receive the continuing education credit for the course.

MiSUITE

Passwords expire after 90 days. If your password is expired, you will automatically be redirected to an Update Password page upon attempting to log in. Simply create a new password, confirm that password, and click "update."

You can access MiSUITE by going to <https://sso.misuite.app>

Assessors can check continuing education hours by logging into the MiSUITE system and checking your profile page. Total hours remaining to be completed are listed on the profile page in MiSUITE as well as the completed classes that have been properly logged into the system.

Assessors are responsible for logging their own continuing education hours in MiSUITE. When logging credit, be sure to pick the correct course, date, location, and upload proof of attendance.

If you have any questions, concerns, or need further assistance, please email Treas-MiSUITEHelp@michigan.gov.



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RACHAEL EUBANKS
STATE TREASURER

**Bulletin 20 of 2023
December 19, 2023
2024 Boards of Review**

TO: Boards of Review and Assessing Officers

FROM: Michigan State Tax Commission

SUBJECT: 2024 Boards of Review

This Bulletin contains information that Boards of Review need to be aware of for the 2024 assessment year. The State Tax Commission Q&A regarding the statutory obligations for Boards of Review can be found on the State Tax Commission website at www.michigan.gov/statetaxcommission. The State Tax Commission asks that all Board of Review members carefully review this document.

Board of Review members are also strongly encouraged to attend an annual *Board of Review Member Training* to review updates on statutory and policy changes. Public Act 660 of 2018 requires that all Board of Review members receive training approved by the State Tax Commission at least once every two years.

Key Dates for 2024 Boards of Review

- **March 5, 2024.** The March Board of Review begins their work on the Tuesday following the first Monday in March. On this day, the Board holds their organizational meeting and formally receives the assessment roll from the assessor. This is the meeting for the Board to “get organized”. They should elect a chairperson, discuss how they are going to conduct business, review any statutory or policy changes they should be aware of for the current year and receive any briefings they want from the assessor regarding the assessment roll. The Board will not hear appeals at this first meeting. The organizational meeting date cannot be rescheduled to a different day.
- **March 11, 2024.** Appeal meetings of the March Board begin on the 2nd Monday in March. Local units can set an alternative start date for the appeal meetings by adopting an ordinance or resolution, but that alternative start date can only be the Tuesday or Wednesday of that same week (i.e. the Tuesday or Wednesday following the 2nd Monday in March).

The required first appeal meeting on the second Monday in March must start no earlier than 9 a.m. and no later than 3 p.m. The Board of Review must meet for a

minimum of 6 hours that day. The Board must meet a total of at least 12 hours during that first week and at least 3 hours of the required sessions must be after 6 p.m.

- **April 1, 2024.** The March Board of Review must complete their work by the first Monday in April. Assessment rolls must be turned over to County Equalization by the Wednesday following the first Monday in April or 10 days following the close of the March Board, whichever is first.
- **July 16, 2024.** The July Board meets on the Tuesday following the third Monday in July, unless an alternate start date is adopted by the local unit.
- **December 10, 2024.** The December Board meets the Tuesday following the second Monday in December, unless an alternate start date is adopted by the local unit.

Alternate Start Dates for the July or December Boards of Review

MCL 211.53b provides that July or December Boards of Review may have an alternate start date. The governing body of the city or township must adopt by ordinance or resolution alternate start dates that must conform to the following: for the July Board, an alternate date during the week of the third Monday in July; for the December Board, an alternate date during the week of the second Monday in December.

Documentation of Board of Review Changes

The State Tax Commission requires that all Boards of Review maintain appropriate documentation of their decisions including minutes, a copy of the form 4035, form 4035a whenever the Board of Review makes a change that causes the Taxable Value to change, form 4031, and a Board of Review Action Report. Form 4035 must include a detailed reason why the Board made their determination. **Assessors are not required to file the Board of Review log or Action Report with the State Tax Commission.**

Minutes must include all the following items:

- Day, time, and place of meetings.
- Members present, members absent, name of elected chairperson and notation of any correspondence received.
- A log that identifies the hearing date, the petition number, the petitioner's name, the parcel number, the type of appearance, type of appeal and decision of the board of review.
- Record daily the actual hours the Board was in session, and time of daily adjournments. Record the closing date and time of the final annual session.

Inflation Rate used in the 2024 Capped Value Formula

The inflation rate, expressed as a multiplier, to be used in the 2024 Capped Value Formula is 1.05.

The 2024 Capped Value Formula is as follows:

$$\text{2024 CAPPED VALUE} = (\text{2023 Taxable Value} - \text{LOSSES}) \times 1.05 + \text{ADDITIONS}$$

The formula includes 1.05 because the inflation rate multiplier of 1.051 is higher than 1.05.

July and December Board of Review Authority and Qualified Errors

Boards of Review and assessors are cautioned to take great care to ensure that any changes made by the July or December Board of Review meet the requirements of MCL 211.53b.

MCL 211.53b provides that the July or December Boards of Review can correct "qualified errors" for the current year and one prior year unless additional years are specifically addressed by the statute.

Regarding MCL 211.27a(4): if the taxable value of property is adjusted and the assessor determines that there had not been a transfer of ownership, the taxable value of the property shall be adjusted for the current year and for the **three** immediately preceding calendar years.

Qualified Errors are defined in MCL 211.53b as:

- A clerical error relative to the correct assessment figures, the rate of taxation, or the mathematical computation relating to the assessing of taxes
- A mutual mistake of fact.
- An adjustment under section 27a(4) – taxable value or an exemption under section 7hh(3)(b)– qualified start-up business exemption.
- An error of measurement or calculation of the physical dimensions or components of the real property being assessed.
- An error of omission or inclusion of a part of the real property being assessed.
- An error regarding the correct taxable status of the real property being assessed.
- An error made by the taxpayer in preparing the statement of assessable personal property under section 19.
- An error made in the denial of a claim of exemption for personal property under section 9o.
- **NEW** - An error made by the local tax collecting unit in the processing of a timely filed disabled veterans exemption affidavit.
- **NEW** - A delay in the determination by the United States Department of Veterans Affairs that a veteran is permanently and totally disabled as a result of military service and entitled to veterans' benefits at the 100% rate.

- **NEW FOR 2023** - For tax year 2023 only, a denial by the Board of Review of a disabled veterans exemption claimed by an unremarried surviving spouse under MCL 211.7b(1)(b).
- **NEW** - An exemption under section 7u(10), for the immediately preceding tax year only, if the exemption was not on the assessment roll and was not denied for that tax year. A claim for exemption must be filed with the board of review on a form prescribed by the state tax commission and provided by the local assessing unit, accompanied by supporting documentation establishing eligibility for the exemption for that immediately preceding tax year under the criteria in section 7u(2) and any other supporting documentation as may be required by the state tax commission.

Clerical Error was defined by the Court of Appeals in *International Place Apartments v Ypsilanti Township* 216 Mich App 104; 548 NW2d 668 (1996), as “an error of a transpositional, typographical, or mathematical nature.” July and December Boards of Review are NOT allowed to revalue or reappraise property when the reason for the action is that the assessor did not originally consider all relevant information.

Mutual Mistake of Fact was defined by the Court of Appeals in *Ford Motor Co v City of Woodhaven*, 475 Mich 425; 716 NW2d 247 (2006) as “an erroneous belief, which is shared and relied on by both parties, about a material fact that affects the substance of the transaction.” This definition was clarified by the Michigan Supreme Court in *Briggs Tax Service, LLC v Detroit Public Schools*, 485 Mich 69; 780 NW2d 753 (2010). The Michigan Supreme Court indicated that to qualify, the “mutual mistake of fact” must be one that occurs only between the assessor and the taxpayer.

Disabled Veterans Exemption Changes

Public Acts 150, 151, and 152 of 2023 were signed by the Governor on November 7, 2023. The Acts remove the authority of the Boards of Review to review and approve disabled veterans exemptions. All applications for a disabled veterans exemption are to be reviewed and approved or denied by the assessor.

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

Personal Property Tax

Taxpayers who miss the February 20 filing deadline for either the Small Business Taxpayer Exemption, the Eligible Manufacturing Personal Property Exemption, or the Qualified Heavy Equipment Rental Personal Property Exemption may file a late application directly with the March Board of Review.

Important Reminder: The July and December Boards of Review **have no authority** to grant these exemptions. If an assessor misplaces or missed a timely filed Form 5278, that **is not** considered a clerical error or mutual mistake and cannot be considered by the July or December Board of Review.

See the [Guide to Small Business Taxpayer Exemption](#) and [Bulletin 18 of 2022: Qualified Heavy Equipment Rental Personal Property Exemption](#) for more information.

Further information and guidance on the Eligible Manufacturing Personal Property (EMPP) Exemption, Special Acts, and the Essential Services Assessment (ESA) is available at www.michigan.gov/ESA. Additional questions should be sent via email to ESAQuestions@michigan.gov.

Poverty Exemption Changes

The State Tax Commission issued Bulletin 22 of 2023 regarding the poverty exemption. This Bulletin reflects updates due to recent legislative changes to the poverty exemption made in November 2023 by PA 191 of 2023. It is important that Board of Review members review this bulletin and understand the changes to the statute that impact how poverty exemptions are reviewed and granted.

Specifically, PA 191 amends the poverty exemption to allow local units to grant a 75% partial exemption, in addition to the previously allowed 100%, 50%, and 25%, without prior approval by the State Tax Commission. The act extends the ability for local governments to adopt resolutions by December 1, 2023 to automatically re-enroll residents into a poverty property tax exemption for the 2023 tax year if the assessor determines that the homeowners are still eligible for the exemption. Finally, PA 191 amends both MCL 211.7u and MCL 211.53b to allow the July and December Board of Review to grant a poverty exemption, as a qualified error, for the immediately preceding year on the principal residence of a person who establishes eligibility as required by Section 7u if an exemption was not on the assessment roll and was not previously denied.

The Board of Review shall approve or deny the request for the poverty exemption. The Board of Review is required to follow the policy and guidelines adopted by the local assessing unit in granting or denying a poverty exemption. **The Board of Review is not permitted to deviate from the adopted policy and guidelines** (this is a change to the law in 2020 PA 253).

Poverty exemption applications can be heard at the March, July, or December Board of Review (this applies to a current year exemption, not an exemption for the immediate preceding year which can only be heard by the July and December Board of Review as a qualified error). However, there can only be **one** Board of Review decision for a specific calendar year; a subsequent Board of Review cannot reconsider a decision already made that year. For example: if an application is denied at the March Board of Review, it may not be reheard by the July or December Board of Review during the same calendar year.

To request a poverty exemption, a taxpayer must file:

1. Form 5737 *Application for MCL 211.7u Poverty Exemption*
2. Form 5739 *Affirmation of Ownership and Occupancy to Remain Exempt by Reason of Poverty*
3. All required additional documentation (such as federal/state income tax returns)

Local units are still required to have adopted income guidelines and an asset test. These documents should be in writing and should be made available to taxpayers.

If a taxpayer qualifies for the poverty exemption, the Board of Review may grant a 100%, 75%, 50%, or 25% reduction in taxable value. There are no other percentage reductions permitted unless approval is granted to the local unit by the State Tax Commission for additional percentage reductions. The request must comply with the *State Tax Commission Policy Regarding Requests for Percentage Reductions in Taxable Value for Poverty Exemptions* and must be submitted using Form 5738.

The forms and guidance related to the poverty exemption are available on the State Tax Commission's website under the [Poverty Exemption Forms & Policy Related to PA 253 of 2020](#) link.

Reminders:

- The Michigan Court of Appeals ruled in *Ferrero v Township of Walton* (Docket No. 302221) that monies received pursuant to MCL 206.520 (homestead property tax credit) is a rebate of property taxes and is not income for purposes of MCL 211.7u.
- Statutory changes allow an affidavit to be filed for all persons residing in the residence who were not required to file federal or state income tax returns in the current year or in the immediately preceding year. This includes the individual filing for the exemption.

Board of Review members are encouraged to review Bulletin 20 of 2023 prior to the start of March Board of Review meetings.

Property Classification

Property is classified according to its current use. A property cannot have more than one classification. MCL 211.34c(5) states that if the total usage of a parcel includes more than one classification, the assessor shall determine the classification that most significantly influences the total valuation of the parcel.

Boards of Review are encouraged to review the [Property Classification Q&A](#) available on the State Tax Commission website.

Board of Review Member Required Training

PA 660 requires the State Tax Commission audit to ensure that Board of Review members are participating in training. Beginning in 2022, Board of Review members will be required to complete Board of Review training at least once every two years to meet this audit requirement. This training will be offered by the State Tax Commission, or by outside organizations with State Tax Commission approval and use of State Tax Commission approved materials. Proof of completion and the required Form 5731 should be attached to the Board of Review's Certification of the Assessment Roll and maintained with local unit records.

The State Tax Commission has provided additional resources and guidance regarding changes to be implemented as a result of Public Act 660 of 2018 under the "Property Assessing Reform" link at www.michigan.gov/statetaxcommission.

Resources

The State Tax Commission has published a significant amount of resource information to assist Boards of Review in carrying out their statutory responsibilities. This information can be found on the State Tax Commission website at www.michigan.gov/statetaxcommission under the "Board of Review Resources" heading.

If you have additional questions or cannot locate information on the State Tax Commission website, please contact the State Tax Commission at (517) 335-3429 or email State-Tax-Commission@michigan.gov.



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

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

Bulletin 13 of 2022 is rescinded.

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

JULY AND DECEMBER BOARDS OF REVIEW MEETINGS

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

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

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

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

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

JULY AND DECEMBER BOARDS OF REVIEW ACTIONS AND DECISIONS

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

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

MCL 211.53b states that for the July and December meetings

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

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

AUTHORITY OF THE JULY AND DECEMBER BOARDS OF REVIEW

The July and December Boards of Review have different authorities than the March Board of Review. The authority for July and December Board of Review action is stated in MCL 211.53b. The July and December Board of Review can take action regarding qualified errors verified by the assessor (MCL 211.53b(1), (8)). The July and December Board of Review can also take action under MCL 211.53b regarding a poverty exemption for the current year under MCL 211.7u; a qualified agricultural property exemption under MCL 211.ee for the current year, which has been denied by the assessor; a qualified agricultural property exemption under MCL 211.ee that was not on the assessment roll for the current year and one prior year; or a qualified forest property exemption under MCL 211.7jj[1] that was not on the assessment roll for the current year and one prior year.

In addition, other statutes, such as MCL 211.7b related to the disabled veteran's exemption, and MCL 211.7ss related to the eligible development property exemption, provide authority for the July and December Board of Review to take action.

Poverty Exemption

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

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

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

See Bulletin 22 of 2023 for more information on the poverty exemption.

Qualified Agricultural Exemption

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

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

See the State Tax Commission Qualified Agricultural Property Exemption Guidelines for more information.

Qualified Forest Exemption

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

Disabled Veteran's Exemption

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

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

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

Eligible Development Property Exemption

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

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

Qualified Errors

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

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

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

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

No Authority

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

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

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



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**Bulletin 22 of 2023
December 19, 2023
MCL 211.7u Poverty Exemption**

TO: Assessors and Equalization Directors
FROM: Michigan State Tax Commission
SUBJECT: MCL 211.7u Poverty Exemption

Bulletin 3 of 2021 is rescinded.

MCL 211.7u provides for a property tax exemption, in whole or part, for the principal residence of persons who, by reason of poverty, are unable to contribute to the public charges. For purposes of the poverty exemption "principal residence" means how principal residence exemption and qualified agricultural property are defined in MCL 211.7dd. The exemption does not apply to property of a corporation. This Bulletin includes updates made to MCL 211.7u by Public Act 253 of 2020.

Local Unit Responsibilities

MCL 211.7u requires local units to adopt guidelines that must include the specific income and asset levels of the applicant and the total household income and assets. If the local unit maintains a website, the local unit is required under the statute to make the policy, guidelines, and the poverty application (Form 5737) available to the public on the local unit's website. Additional items that the local unit should make available include the statutorily required Form 5739 (which must be filed by the applicant with Form 5737) and Form 4988, *Poverty Exemption Affidavit* (used by applicants who are not required to file federal and state income tax returns).

Income Test

Local units must adopt guidelines which specify the total household income which will be used to approve or deny poverty exemptions. The adopted income levels shall not be set lower than the federal poverty guidelines published in the prior calendar year in the Federal Register by the United States Department of Health and Human Services. For reference, the federal poverty guidelines to be used are published annually by the State Tax Commission.

According to the United States Census Bureau “income” includes, but is not limited to:

- Money, wages, salaries before deductions, regular contributions from persons not living in the residence
- Net receipts from non-farm or farm self-employment (receipts from a person’s own business, professional enterprise, or partnership, after business expense deductions)
- Regular payments from social security, railroad retirement, unemployment, worker’s compensation, veteran’s payments, public assistance, supplemental security income (SSI)
- Alimony, child support, military family allotments
- Private and governmental retirement and disability pensions, regular insurance, annuity payments
- College or university scholarships, grants, fellowships, assistantships
- Dividends, interest, and net income from rentals, royalties, estates, trusts, gambling or lottery winnings

The Michigan homestead property tax credit **cannot** be considered as income for purposes of the poverty exemption. (*Ferrero v Walton Twp, Court of Appeals No. 302221*).

Asset Test

The local unit guidelines must include an asset test. This asset test must clearly state the maximum value of all assets allowable to be eligible for the poverty exemption. This means that the guidelines must state a total dollar amount and the value of all assets cannot exceed that total dollar amount.

The purpose of an asset test is to determine the resources available: cash, fixed assets or other property that could be converted to cash and used to pay property taxes in the year the poverty exemption is filed. The local unit asset test **cannot** include the value of the principal residence (*Robert Taylor v Sherman Twp, MTT Docket No. 236230*).

The local unit should require that applicants provide a list of all assets when applying for a poverty exemption. The State Tax Commission is providing the following list of assets that may be included in the local unit asset test (this is not an exhaustive list and is provided as examples of what may be considered as assets):

- A second home, land, vehicles
- Recreational vehicles such as campers, motor-homes, boats and ATV’s
- Buildings other than the residence
- Jewelry, antiques, artworks
- Equipment, other personal property of value
- Bank accounts (over a specified amount), stocks
- Money received from the sale of property, such as, stocks, bonds, a house or car (unless a person is in the specific business of selling such property)
- Withdrawals of bank deposits and borrowed money
- Gifts, loans, lump-sum inheritances, and one-time insurance payments

- Food or housing received in lieu of wages and the value of food and fuel produced and consumed on farms
- Federal non-cash benefits programs such as Medicare, Medicaid, food stamps and school lunches

The local unit policy may provide for an applicant to own possessions in addition to the principal residence and still receive a poverty exemption. Examples may include, but are not limited to:

- Additional vehicles
- More land than a minimum “footprint” for the home
- Equipment or other personal property of value, including recreational vehicles (campers, motor homes, boats, ATV’s etc.)
- Bank account(s) (a maximum amount should be specified)

Full or Partial Poverty Exemptions

PA 253 of 2020 made changes related to granting full or partial poverty exemptions. MCL 211.7u(5) states that if a person claiming the poverty exemption meets all eligibility requirements, the Board of Review shall grant the poverty exemption, in whole or in part, as follows:

1. A full exemption equal to a 100% reduction in taxable value for the year in which the exemption is granted; or
2. A partial exemption equal to a 75% reduction in taxable value for the year in which the exemption is granted; or
3. A partial exemption equal to a 50% reduction in taxable value for the year in which the exemption is granted; or
4. A partial exemption equal to a 25% reduction in taxable value for the year in which the exemption is granted.

No other method of calculating taxable value may be utilized, except for those percentage reductions specifically authorized in statute, or any other percentage reduction approved by the State Tax Commission. Local assessing units wishing to use any other percentage reduction than what is stated in MCL 211.7u(5) must obtain permission for use of such percentage reduction(s) by filing Form 5738, *Request for Approval of Percentage Reduction in Taxable Value for Poverty Exemptions Under MCL 211.7u* with the State Tax Commission. The State Tax Commission has adopted a Policy Regarding Requests for Percentage Reductions in Taxable Value For Poverty Exemptions Under MCL 211.7u that details how these requests will be processed. The policy and Form 5738 are available on the State Tax Commission’s website at <https://www.michigan.gov/statetaxcommission>.

The State Tax Commission recommends that local assessing units include within their guidelines language and criteria for granting partial exemptions and/or minimum or maximum exemptions.

Extension Of Poverty Exemptions

PA 253 of 2020, as amended by PA 191 of 2023, adds two provisions in which the local assessing unit can adopt a resolution that would allow a taxpayer to continue to receive a poverty exemption without having to file a new Form 5737 and other required documents each year. Local units **must** adopt resolutions to utilize these provisions and the requirements in the statute must be met.

MCL 211.7u(6): Extension for Those Persons Receiving a Fixed Income From Public Assistance

Local units can adopt a resolution that allows an exemption granted in 2019 or 2020 to carry forward to 2021, 2022 and 2023 for those persons who receive a fixed income solely from public assistance that is not subject to significant annual increases (Federal Supplemental Security Income, Social Security disability or retirement benefits).

Local units can also adopt a resolution for any new exemptions in 2021, 2022 or 2023 to remain exempt for up to 3 years for persons who receive a fixed income solely from public assistance that is not subject to significant annual increases.

A person that receives an extended exemption under MCL 211.7u(6) must file an affidavit rescinding the exemption with the local assessing unit within 45 days after: 1) ceasing to own and occupy the property as a principal residence; or 2) a change in household assets or income that defeats eligibility for the poverty exemption. If the person fails to file the required rescission and the property is later determined to be ineligible for the exemption, the person is subject to repayment of any additional taxes with interest as provided in MCL 211.7u(6)(b).

MCL 211.7u(8): Extension Applicable to the 2023 Tax Year Only

If the assessor determines that a person is still eligible for the poverty exemption in 2023 and the person received a poverty exemption for the property in tax year 2022, local assessing units can carry the poverty exemption forward for the 2023 tax year, without an application or protest to the Board of Review in 2023. **Local units must have adopted a resolution by December 1, 2023, to carry the exemption forward.** If an exemption is carried forward to 2023, no Form 5737 or other documentation is required from the taxpayer and they do not have to protest to a Board of Review. However, the statute provides that the local assessing unit *may* require that the person affirm ownership, poverty, and occupancy status in writing by filing Form 5739.

Local Unit Audit Program Requirement

Local units that adopt a resolution to extend the poverty exemption under MCL 211.7u(6) for up to 3 years for those persons who receive a fixed income solely from public assistance or local units that carry the 2019 and 2020 granted poverty exemptions forward to 2021 under MCL 211.7u(8) must implement an audit program. If found ineligible, the taxpayer is subject to repayment of the taxes plus interest as provided in MCL 211.7u(6)(b). The State Tax Commission's guidance on the required local unit audit program will be published in a separate bulletin.

How To Apply for The Poverty Exemption

To request a poverty exemption, a taxpayer must file:

1. Form 5737 *Application for MCL 211.7u Poverty Exemption*
2. Form 5739 *Affirmation of Ownership and Occupancy to Remain Exempt by Reason of Poverty*
3. All required additional documentation (such as federal/state income tax returns)

Forms 5737 and 5739, along with any additional documentation, must be filed with the local assessing unit where the property is located. **Do not file these forms with the Department of Treasury or the State Tax Commission.** The forms may be submitted to the local assessing unit on or after January 1 but before the day prior to the last day of the December Board of Review during the year in which the exemption is requested.

Taxpayers should contact the local assessing unit directly to verify deadline dates for submission of the forms to ensure the application gets reviewed by a Board of Review during that calendar year.

In addition to filing Forms 5737 and 5739 and any supporting documentation, a taxpayer must do all the following to be eligible for the poverty exemption:

1. Own and occupy the property as a principal residence.
2. Provide federal and state income tax returns for the current or immediately preceding year, including any property tax credits, for all persons **residing in the principal residence** (disclosure of the income of an owner who is not residing in the principal residence is not required). Federal and state income tax returns are not required for a person residing in the principal residence if that person was not required to file a federal or state income tax return. Instead, Form 4988, *Poverty Exemption Affidavit* may be filed for all persons residing in the residence who were not required to file federal or state income tax returns in the current or immediately preceding year.
3. Produce a valid driver license or other form of identification, if requested.
4. Produce a deed, land contract, or other evidence of ownership of the property, if requested.
5. Meet the federal poverty guidelines published in the prior calendar year in the Federal Register by the United States Department of Health and Human Services **or** alternative guidelines adopted by the local assessing unit. The alternative guidelines cannot provide income eligibility requirements less than the federal guidelines.
6. Meet the asset level test adopted by the local assessing unit.

Board of Review Responsibilities

The Board of Review shall approve or deny the request for the poverty exemption. The Board of Review is required to follow the policy and guidelines adopted by the local assessing unit in granting or denying a poverty exemption. The Board of Review is not permitted to deviate from the adopted policy and guidelines.

Current year poverty exemption applications can be heard at the March, July, or December Board of Review. However, there can only be **one** Board of Review decision for a specific calendar year; a subsequent Board of Review cannot reconsider a decision already made that year. For example: if an application is denied at the March Board of Review, it may not be reheard by the July or December Board of Review during the same calendar year. The taxpayer must file an appeal of the March Board of Review decision to the Michigan Tax Tribunal.

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

As a reminder, a person who files a claim for the poverty exemption is not prohibited from also appealing the assessment on the same property in the same year.

Appeal Rights

An appeal of a decision of the March Board of Review is made by completing and submitting a petition to the Michigan Tax Tribunal no later than July 31 of the same year. A decision of the July or December Board of Review may be appealed by completing and submitting a petition to the Michigan Tax Tribunal within 35 days of the July or December Board of Review's decision. More information on how to file an appeal is available by contacting the Michigan Tax Tribunal. Information can also be viewed on the Michigan Tax Tribunal's website at <https://www.michigan.gov/taxtribunal>.



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DEPARTMENT OF TREASURY
LANSING

RACHAEL EUBANKS
STATE TREASURER

**Bulletin 24 of 2023
December 19, 2023
Qualified Errors**

TO: Assessors and Equalization Directors
FROM: Michigan State Tax Commission
SUBJECT: Qualified Errors under MCL 211.53b

Bulletin 14 of 2022 is rescinded.

This Bulletin addresses July and December Board of Review authority under MCL 211.53b. Additional information regarding Board of Review authority can be found in the State Tax Commission Board of Review Q&A.

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

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

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

Clerical Error was defined by the Court of Appeals in *International Place Apartments v Ypsilanti Township* 216 Mich App 104; 548 NW2d 668 (1996), as "an error of a transpositional, typographical, or mathematical nature." July and December Boards of Review are not allowed to revalue or reappraise property when the reason for the action is that the assessor did not originally consider all relevant information. Lost or misplaced paperwork is not a clerical error.

Mutual Mistake of Fact was defined by the Court of Appeals in *Ford Motor Co v City of Woodhaven*, 475 Mich 425; 716 NW2d 247 (2006) as "an erroneous belief, which is shared and relied on by both parties, about a material fact that affects the substance of the transaction." The Michigan Supreme Court in *Briggs Tax Service, LLC v Detroit Public Schools*, 485 Mich 69; 780 NW2d 753 (2010) indicated that to qualify, the mutual mistake of fact must be one that occurs only between the assessor and the taxpayer.

Examples of Qualified Errors

An error of measurement or calculation of the physical dimensions or components of the real property being assessed:

- 1. A building is listed on the record card sketch as 60' x 100', priced as 6,000 square feet, and valued accordingly on the roll. A field inspection reveals that the building dimensions are actually 60' x 90', and that 5,400 should have been priced.
- 2. A building is properly listed on the record card sketch as 60' x 100', erroneously priced as 5,600 square feet, and valued accordingly on the roll. A desk review reveals the error.

Note: Errors of measurement or calculation may include building height errors or floor area perimeter multiplier errors.

An error of omission or inclusion of a part of the real property being assessed:

1. Error of omission – A 1200 square foot house had a 500 square foot addition. The addition was taken as assessed/equalization new, but was not taken as a capped value addition, and so, was not included in the taxable value.
2. Error of inclusion – A pole barn was erected on parcel 'A' but is erroneously assessed to parcel 'B'. The 'error of inclusion' pertains to parcel 'B'. An 'error of omission' pertains to parcel 'A'.

Note: This change in jurisdiction is limited to situations where part of the real property is at issue. Issues involving the entire real parcel or involving personal property are not included under this subsection.

Note: Omitted property may be added under this section for the current year and the immediately preceding year only may still be added under MCL 211.154 for the current year and two prior.

An error regarding the correct taxable status of the real property being assessed.

1. A charitable non-profit corporation that qualified for exemption under MCL 211.7o sent a letter with proper documentation to the assessor and requested exemption. The assessor failed to grant the exemption.
2. A church purchased the house next door in November (deed delivered) and was immediately used as a parsonage. The parcel qualified for exemption under MCL 211.7s. The deed was recorded in January, but the copy of the deed failed to reach the local assessor. The parcel had an assessed and taxable value at the close of the March Board of Review.

An error made by the taxpayer in preparing the statement of assessable personal property under section 19.

1. A taxpayer reported newly acquired office furniture in Section B, 'Machinery and Equipment' of the personal property statement. It should have been reported in Section A, 'Furniture and Fixtures'.
2. A taxpayer reported newly acquired office furniture in Section A, 'Furniture and Fixtures', on the top line and entered the amount paid for the items in the purchase of the total property. It was discovered by the assessor after the close of the March Board of Review that the previous owner had reported a different acquisition cost new for the office furniture five years earlier.

Note: In the case where a personal property statement was not filed in a timely fashion, the act does not permit the assessor to change an estimated assessment made in the absence of a filed statement.

An error made in the denial of a claim of exemption for personal property under section 9o.

1. A taxpayer timely filed the affidavit to claim the Small Business Taxpayer Exemption for personal property. The assessor failed to grant the exemption even though the taxpayer met all the qualifications.

RABER TOWNSHIP

MARCH
BOARD OF REVIEW
2024

ASSESSOR: TINA FULLER, MAAO(3)

TABLE OF CONTENTS

<i>Open Meetings Act</i>	<i>1</i>
<i>2024 Property Tax Appeal Procedures</i> Department of Treasury Bulletin 14	<i>2</i>
<i>2024 Capped Value Formula / MRF</i> Department of Treasury Bulletin 16	<i>3</i>
<i>2024 Inflation Rate / Poverty Guidelines</i> Department of Treasury Bulletin 18	<i>4</i>
<i>2023 Chippewa County Millage Report</i>	<i>5</i>
<i>State Tax Commission / Subject: Following Sales</i>	<i>6</i>
<i>Property Classification</i>	<i>7</i>
<i>What is Landlocked?</i>	<i>8</i>
<i>History of CPI</i>	<i>9</i>
<i>2024 Property Tax Calendar</i>	<i>10</i>
<i>How to Read Your Notice of Assessment</i>	<i>11</i>
<i>Raber Non WF Vacant Land Values</i>	<i>12</i>
<i>Raber Waterfront Vacant Land Values</i>	<i>13</i>
<i>Raber AGR Vacant Land Values</i>	<i>14</i>
<i>Raber COM Vacant Land Values</i>	<i>15</i>
<i>ECF Raber Non Waterfront Res Manual</i>	<i>16</i>
<i>ECF Raber Agr - Waterfront Res Manual</i>	<i>17</i>
<i>ECF Raber Commercial-Ind Manual</i>	<i>18</i>

OPEN MEETINGS ACT
Act 267 of 1976

AN ACT to require certain meetings of certain public bodies to be open to the public; to require notice and the keeping of minutes of meetings; to provide for enforcement; to provide for invalidation of governmental decisions under certain circumstances; to provide penalties; and to repeal certain acts and parts of acts.

History: 1976, Act 267, Eff. Mar. 31, 1977.

The People of the State of Michigan enact:

15.261 Short title; effect of act on certain charter provisions, ordinances, or resolutions.

Sec. 1. (1) This act shall be known and may be cited as the "Open meetings act".

(2) This act shall supersede all local charter provisions, ordinances, or resolutions which relate to requirements for meetings of local public bodies to be open to the public.

(3) After the effective date of this act, nothing in this act shall prohibit a public body from adopting an ordinance, resolution, rule, or charter provision which would require a greater degree of openness relative to meetings of public bodies than the standards provided for in this act.

History: 1976, Act 267, Eff. Mar. 31, 1977.

15.262 Definitions.

Sec. 2. As used in this act:

(a) "Public body" means any state or local legislative or governing body, including a board, commission, committee, subcommittee, authority, or council, that is empowered by state constitution, statute, charter, ordinance, resolution, or rule to exercise governmental or proprietary authority or perform a governmental or proprietary function; a lessee of such a body performing an essential public purpose and function pursuant to the lease agreement; or the board of a nonprofit corporation formed by a city under section 40 of the home rule city act, 1909 PA 279, MCL 117.40.

(b) "Meeting" means the convening of a public body at which a quorum is present for the purpose of deliberating toward or rendering a decision on a public policy, or any meeting of the board of a nonprofit corporation formed by a city under section 40 of the home rule city act, 1909 PA 279, MCL 117.40.

(c) "Closed session" means a meeting or part of a meeting of a public body that is closed to the public.

(d) "Decision" means a determination, action, vote, or disposition upon a motion, proposal, recommendation, resolution, order, ordinance, bill, or measure on which a vote by members of a public body is required and by which a public body effectuates or formulates public policy.

History: 1976, Act 267, Eff. Mar. 31, 1977;—Am. 2001, Act 38, Imd. Eff. July 11, 2001.

15.263 Meetings, decisions, and deliberations of public body; requirements; attending or addressing meeting of public body; tape-recording, videotaping, broadcasting, and telecasting proceedings; accommodation of absent members; remote attendance; rules; exclusion from meeting; exemptions.

Sec. 3. (1) All meetings of a public body must be open to the public and must be held in a place available to the general public. All persons must be permitted to attend any meeting except as otherwise provided in this act. The right of a person to attend a meeting of a public body includes the right to tape-record, to videotape, to broadcast live on radio, and to telecast live on television the proceedings of a public body at a public meeting. The exercise of this right does not depend on the prior approval of the public body. However, a public body may establish reasonable rules and regulations in order to minimize the possibility of disrupting the meeting.

(2) All decisions of a public body must be made at a meeting open to the public. For purposes of any meeting subject to this section, except a meeting of any state legislative body at which a formal vote is taken, the public body shall, subject to section 3a, establish the following procedures to accommodate the absence of any member of the public body due to military duty, a medical condition, or a statewide or local state of emergency or state of disaster declared pursuant to law or charter by the governor or a local official or local governing body that would risk the personal health or safety of members of the public or the public body if the meeting were held in person:

(a) Procedures by which the absent member may participate in, and vote on, business before the public body, including, but not limited to, procedures that provide for both of the following:

(i) Two-way communication.

(ii) For each member of the public body attending the meeting remotely, a public announcement at the

outset of the meeting by that member, to be included in the meeting minutes, that the member is in fact attending the meeting remotely. If the member is attending the meeting remotely for a purpose other than for military duty, the member's announcement must further identify specifically the member's physical location by stating the county, city, township, or village and state from which he or she is attending the meeting remotely.

(b) Procedures by which the public is provided notice of the absence of the member and information about how to contact that member sufficiently in advance of a meeting of the public body to provide input on any business that will come before the public body.

(3) All deliberations of a public body constituting a quorum of its members must take place at a meeting open to the public except as provided in this section and sections 7 and 8.

(4) A person must not be required as a condition of attendance at a meeting of a public body to register or otherwise provide his or her name or other information or otherwise to fulfill a condition precedent to attendance.

(5) A person must be permitted to address a meeting of a public body under rules established and recorded by the public body. The legislature or a house of the legislature may provide by rule that the right to address may be limited to prescribed times at hearings and committee meetings only.

(6) A person must not be excluded from a meeting otherwise open to the public except for a breach of the peace actually committed at the meeting.

(7) This act does not apply to the following public bodies, but only when deliberating the merits of a case:

(a) The Michigan compensation appellate commission operating as described in either of the following:

(i) Section 274 of the worker's disability compensation act of 1969, 1969 PA 317, MCL 418.274.

(ii) Section 34 of the Michigan employment security act, 1936 (Ex Sess) PA 1, 421.34.

(b) The state tenure commission created in section 1 of article VII of 1937 (Ex Sess) PA 4, MCL 38.131, when acting as a board of review from the decision of a controlling board.

(c) The employment relations commission or an arbitrator or arbitration panel created or appointed under 1939 PA 176, MCL 423.1 to 423.30.

(d) The Michigan public service commission created under 1939 PA 3, MCL 460.1 to 460.11.

(8) This act does not apply to an association of insurers created under the insurance code of 1956, 1956 PA 218, MCL 500.100 to 500.8302, or other association or facility formed under that act as a nonprofit organization of insurer members.

(9) This act does not apply to a committee of a public body that adopts a nonpolicymaking resolution of tribute or memorial, if the resolution is not adopted at a meeting.

(10) This act does not apply to a meeting that is a social or chance gathering or conference not designed to avoid this act.

(11) This act does not apply to the Michigan veterans' trust fund board of trustees or a county or district committee created under 1946 (1st Ex Sess) PA 9, MCL 35.602 to 35.610, when the board of trustees or county or district committee is deliberating the merits of an emergent need. A decision of the board of trustees or county or district committee made under this subsection must be reconsidered by the board or committee at its next regular or special meeting consistent with the requirements of this act. "Emergent need" means a situation that the board of trustees, by rules promulgated under the administrative procedures act of 1969, 1969 PA 306, MCL 24.201 to 24.328, determines requires immediate action.

(12) As used in subsection (2):

(a) "Formal vote" means a vote on a bill, amendment, resolution, motion, proposal, recommendation, or any other measure on which a vote by members of a state legislative body is required and by which the state legislative body effectuates or formulates public policy.

(b) "Medical condition" means an illness, injury, disability, or other health-related condition.

History: 1976, Act 267, Eff. Mar. 31, 1977;—Am. 1981, Act 161, Imd. Eff. Nov. 30, 1981;—Am. 1986, Act 269, Imd. Eff. Dec. 19, 1986;—Am. 1988, Act 158, Imd. Eff. June 14, 1988;—Am. 1988, Act 278, Imd. Eff. July 27, 1988;—Am. 2016, Act 504, Eff. Apr. 9, 2017;—Am. 2018, Act 485, Eff. Mar. 29, 2019;—Am. 2020, Act 228, Imd. Eff. Oct. 16, 2020.

Administrative rules: R 35.621 of the Michigan Administrative Code.

15.263a Electronic public meetings; telephonic or video conferencing; permissibility under certain circumstances; 2-way communication required; advance notice of electronic meetings; availability of agenda; registration requirement prohibited; remote participation limited to military duty or medical condition.

Sec. 3a. (1) A meeting of a public body held, in whole or in part, electronically by telephonic or video conferencing in compliance with this section and, except as otherwise required in this section, all of the provisions of this act applicable to a nonelectronic meeting, is permitted by this act in the following

circumstances:

(a) Before January 1, 2021 and retroactive to March 18, 2020, any circumstances, including, but not limited to, any of the circumstances requiring accommodation of absent members described in section 3(2).

(b) On and after January 1, 2021 through December 31, 2021, only those circumstances requiring accommodation of members absent due to military duty, a medical condition, or a statewide or local state of emergency or state of disaster as described in section 3(2). For the purpose of permitting an electronic meeting due to a local state of emergency or state of disaster, this subdivision applies only as follows:

(i) To permit the electronic attendance of a member of the public body who resides in the affected area.

(ii) To permit the electronic meeting of a public body that usually holds its meetings in the affected area.

(c) After December 31, 2021, only in the circumstances requiring accommodation of members absent due to military duty as described in section 3(2).

(2) A meeting of a public body held electronically under this section must be conducted in a manner that permits 2-way communication so that members of the public body can hear and be heard by other members of the public body, and so that public participants can hear members of the public body and can be heard by members of the public body and other participants during a public comment period. A public body may use technology to facilitate typed public comments during the meeting submitted by members of the public participating in the meeting that may be read to or shared with members of the public body and other participants to satisfy the requirement under this subsection that members of the public be heard by others during the electronic meeting and the requirement under section 3(5) that members of the public be permitted to address the electronic meeting.

(3) Except as otherwise provided in subsection (8), a physical place is not required for an electronic meeting held under this section, and members of a public body and members of the public participating electronically in a meeting held under this section that occurs in a physical place are to be considered present and in attendance at the meeting for all purposes.

(4) If a public body directly or indirectly maintains an official internet presence that includes monthly or more frequent updates of public meeting agendas or minutes, the public body shall, in addition to any other notices that may be required under this act, post advance notice of a meeting held electronically under this section on a portion of the public body's website that is fully accessible to the public. The public notice on the website must be included on either the homepage or on a separate webpage dedicated to public notices for nonregularly scheduled or electronic public meetings that is accessible through a prominent and conspicuous link on the website's homepage that clearly describes its purpose for public notification of nonregularly scheduled or electronic public meetings. Subject to the requirements of this section, any scheduled meeting of a public body may be held as an electronic meeting under this section if a notice consistent with this section is posted at least 18 hours before the meeting begins. Notice of a meeting of a public body held electronically must clearly explain all of the following:

(a) Why the public body is meeting electronically.

(b) How members of the public may participate in the meeting electronically. If a telephone number, internet address, or both are needed to participate, that information must be provided specifically.

(c) How members of the public may contact members of the public body to provide input or ask questions on any business that will come before the public body at the meeting.

(d) How persons with disabilities may participate in the meeting.

(5) Beginning on the effective date of the amendatory act that added this section, if an agenda exists for an electronic meeting held under this section by a public body that directly or indirectly maintains an official internet presence that includes monthly or more frequent updates of public meeting agendas or minutes, the public body shall, on a portion of the website that is fully accessible to the public, make the agenda available to the public at least 2 hours before the electronic meeting begins. This publication of the agenda does not prohibit subsequent amendment of the agenda at the meeting.

(6) A public body shall not, as a condition of participating in an electronic meeting of the public body held under this section, require a person to register or otherwise provide his or her name or other information or otherwise to fulfill a condition precedent to attendance, other than mechanisms established and required by the public body necessary to permit the person to participate in a public comment period of the meeting.

(7) Members of the general public otherwise participating in a meeting of a public body held electronically under this section are to be excluded from participation in a closed session of the public body held electronically during that meeting if the closed session is convened and held in compliance with the requirements of this act applicable to a closed session.

(8) At a meeting held under this section that accommodates members absent due to military duty or a medical condition, only those members absent due to military duty or a medical condition may participate remotely. Any member who is not on military duty or does not have a medical condition must be physically

present at the meeting to participate.

History: Add. 2020, Act 228, Imd. Eff. Oct. 16, 2020.

15.264 Public notice of meetings generally; contents; places of posting.

Sec. 4. The following provisions shall apply with respect to public notice of meetings:

(a) A public notice shall always contain the name of the public body to which the notice applies, its telephone number if one exists, and its address.

(b) A public notice for a public body shall always be posted at its principal office and any other locations considered appropriate by the public body. Cable television may also be utilized for purposes of posting public notice.

(c) If a public body is a part of a state department, part of the legislative or judicial branch of state government, part of an institution of higher education, or part of a political subdivision or school district, a public notice shall also be posted in the respective principal office of the state department, the institution of higher education, clerk of the house of representatives, secretary of the state senate, clerk of the supreme court, or political subdivision or school district.

(d) If a public body does not have a principal office, the required public notice for a local public body shall be posted in the office of the county clerk in which the public body serves and the required public notice for a state public body shall be posted in the office of the secretary of state.

History: 1976, Act 267, Eff. Mar. 31, 1977;—Am. 1984, Act 87, Imd. Eff. Apr. 19, 1984.

15.265 Public notice of regular meetings, change in schedule of regular meetings, rescheduled regular meetings, or special meetings; posting; statement of date, time, and place; website; recess or adjournment; emergency sessions; emergency public meeting; meeting in residential dwelling; limitation; notice; duration requirement.

Sec. 5. (1) A meeting of a public body shall not be held unless public notice is given as provided in this section by a person designated by the public body.

(2) For regular meetings of a public body, there shall be posted within 10 days after the first meeting of the public body in each calendar or fiscal year a public notice stating the dates, times, and places of its regular meetings.

(3) If there is a change in the schedule of regular meetings of a public body, there shall be posted within 3 days after the meeting at which the change is made, a public notice stating the new dates, times, and places of its regular meetings.

(4) Except as provided in this subsection or in subsection (6), for a rescheduled regular or a special meeting of a public body, a public notice stating the date, time, and place of the meeting shall be posted at least 18 hours before the meeting in a prominent and conspicuous place at both the public body's principal office and, if the public body directly or indirectly maintains an official internet presence that includes monthly or more frequent updates of public meeting agendas or minutes, on a portion of the website that is fully accessible to the public. The public notice on the website shall be included on either the homepage or on a separate webpage dedicated to public notices for nonregularly scheduled public meetings and accessible via a prominent and conspicuous link on the website's homepage that clearly describes its purpose for public notification of those nonregularly scheduled public meetings. The requirement of 18-hour notice does not apply to special meetings of subcommittees of a public body or conference committees of the state legislature. A conference committee shall give a 6-hour notice. A second conference committee shall give a 1-hour notice. Notice of a conference committee meeting shall include written notice to each member of the conference committee and the majority and minority leader of each house indicating time and place of the meeting.

(5) A meeting of a public body that is recessed for more than 36 hours shall be reconvened only after public notice that is equivalent to that required under subsection (4) has been posted. If either house of the state legislature is adjourned or recessed for less than 18 hours, the notice provisions of subsection (4) are not applicable. Nothing in this section bars a public body from meeting in emergency session in the event of a severe and imminent threat to the health, safety, or welfare of the public when 2/3 of the members serving on the body decide that delay would be detrimental to efforts to lessen or respond to the threat. However, if a public body holds an emergency public meeting that does not comply with the 18-hour posted notice requirement, it shall make paper copies of the public notice for the emergency meeting available to the public at that meeting. The notice shall include an explanation of the reasons that the public body cannot comply with the 18-hour posted notice requirement. The explanation shall be specific to the circumstances that necessitated the emergency public meeting, and the use of generalized explanations such as "an imminent threat to the health of the public" or "a danger to public welfare and safety" does not meet the explanation

requirements of this subsection. If the public body directly or indirectly maintains an official internet presence that includes monthly or more frequent updates of public meeting agendas or minutes, it shall post the public notice of the emergency meeting and its explanation on its website in the manner described for an internet posting in subsection (4). Within 48 hours after the emergency public meeting, the public body shall send official correspondence to the board of county commissioners of the county in which the public body is principally located, informing the commission that an emergency public meeting with less than 18 hours' public notice has taken place. The correspondence shall also include the public notice of the meeting with explanation and shall be sent by either the United States postal service or electronic mail. Compliance with the notice requirements for emergency meetings in this subsection does not create, and shall not be construed to create, a legal basis or defense for failure to comply with other provisions of this act and does not relieve the public body from the duty to comply with any provision of this act.

(6) A meeting of a public body may only take place in a residential dwelling if a nonresidential building within the boundary of the local governmental unit or school system is not available without cost to the public body. For a meeting of a public body that is held in a residential dwelling, notice of the meeting shall be published as a display advertisement in a newspaper of general circulation in the city or township in which the meeting is to be held. The notice shall be published not less than 2 days before the day on which the meeting is held, and shall state the date, time, and place of the meeting. The notice shall be at the bottom of the display advertisement, set off in a conspicuous manner, and include the following language: "This meeting is open to all members of the public under Michigan's open meetings act".

(7) A durational requirement for posting a public notice of a meeting under this act is the time that the notice is required to be accessible to the public.

History: 1976, Act 267, Eff. Mar. 31, 1977;—Am. 1978, Act 256, Imd. Eff. June 21, 1978;—Am. 1982, Act 134, Imd. Eff. Apr. 22, 1982;—Am. 1984, Act 167, Imd. Eff. June 29, 1984;—Am. 2012, Act 528, Imd. Eff. Dec. 28, 2012.

15.266 Providing copies of public notice on written request; fee.

Sec. 6. (1) Upon the written request of an individual, organization, firm, or corporation, and upon the requesting party's payment of a yearly fee of not more than the reasonable estimated cost for printing and postage of such notices, a public body shall send to the requesting party by first class mail a copy of any notice required to be posted pursuant to section 5(2) to (5).

(2) Upon written request, a public body, at the same time a public notice of a meeting is posted pursuant to section 5, shall provide a copy of the public notice of that meeting to any newspaper published in the state and to any radio and television station located in the state, free of charge.

History: 1976, Act 267, Eff. Mar. 31, 1977.

15.267 Closed sessions; roll call vote; separate set of minutes.

Sec. 7. (1) A 2/3 roll call vote of members elected or appointed and serving is required to call a closed session, except for the closed sessions permitted under section 8(a), (b), (c), (g), (i), and (j). The roll call vote and the purpose or purposes for calling the closed session shall be entered into the minutes of the meeting at which the vote is taken.

(2) A separate set of minutes shall be taken by the clerk or the designated secretary of the public body at the closed session. These minutes shall be retained by the clerk of the public body, are not available to the public, and shall only be disclosed if required by a civil action filed under section 10, 11, or 13. These minutes may be destroyed 1 year and 1 day after approval of the minutes of the regular meeting at which the closed session was approved.

History: 1976, Act 267, Eff. Mar. 31, 1977;—Am. 1993, Act 81, Eff. Apr. 1, 1994;—Am. 1996, Act 464, Imd. Eff. Dec. 26, 1996.

15.268 Closed sessions; permissible purposes.

Sec. 8. A public body may meet in a closed session only for the following purposes:

(a) To consider the dismissal, suspension, or disciplining of, or to hear complaints or charges brought against, or to consider a periodic personnel evaluation of, a public officer, employee, staff member, or individual agent, if the named person requests a closed hearing. A person requesting a closed hearing may rescind the request at any time, in which case the matter at issue shall be considered after the rescission only in open sessions.

(b) To consider the dismissal, suspension, or disciplining of a student if the public body is part of the school district, intermediate school district, or institution of higher education that the student is attending, and if the student or the student's parent or guardian requests a closed hearing.

(c) For strategy and negotiation sessions connected with the negotiation of a collective bargaining agreement if either negotiating party requests a closed hearing.

(d) To consider the purchase or lease of real property up to the time an option to purchase or lease that real property is obtained.

(e) To consult with its attorney regarding trial or settlement strategy in connection with specific pending litigation, but only if an open meeting would have a detrimental financial effect on the litigating or settlement position of the public body.

(f) To review and consider the contents of an application for employment or appointment to a public office if the candidate requests that the application remain confidential. However, except as otherwise provided in this subdivision, all interviews by a public body for employment or appointment to a public office shall be held in an open meeting pursuant to this act. This subdivision does not apply to a public office described in subdivision (j).

(g) Partisan caucuses of members of the state legislature.

(h) To consider material exempt from discussion or disclosure by state or federal statute.

(i) For a compliance conference conducted under section 16231 of the public health code, 1978 PA 368, MCL 333.16231, before a complaint is issued.

(j) In the process of searching for and selecting a president of an institution of higher education established under section 4, 5, or 6 of article VIII of the state constitution of 1963, to review the specific contents of an application, to conduct an interview with a candidate, or to discuss the specific qualifications of a candidate if the particular process of searching for and selecting a president of an institution of higher education meets all of the following requirements:

(i) The search committee in the process, appointed by the governing board, consists of at least 1 student of the institution, 1 faculty member of the institution, 1 administrator of the institution, 1 alumnus of the institution, and 1 representative of the general public. The search committee also may include 1 or more members of the governing board of the institution, but the number shall not constitute a quorum of the governing board. However, the search committee shall not be constituted in such a way that any 1 of the groups described in this subparagraph constitutes a majority of the search committee.

(ii) After the search committee recommends the 5 final candidates, the governing board does not take a vote on a final selection for the president until at least 30 days after the 5 final candidates have been publicly identified by the search committee.

(iii) The deliberations and vote of the governing board of the institution on selecting the president take place in an open session of the governing board.

(k) For a school board to consider security planning to address existing threats or prevent potential threats to the safety of the students and staff. As used in this subdivision, "school board" means any of the following:

(i) That term as defined in section 3 of the revised school code, 1976 PA 451, MCL 380.3.

(ii) An intermediate school board as defined in section 4 of the revised school code, 1976 PA 451, MCL 380.4.

(iii) A board of directors of a public school academy as described in section 502 of the revised school code, 1976 PA 451, MCL 380.502.

(iv) The local governing board of a public community or junior college as described in section 7 of article VIII of the state constitution of 1963.

History: 1976, Act 267, Eff. Mar. 31, 1977;—Am. 1984, Act 202, Imd. Eff. July 3, 1984;—Am. 1993, Act 81, Eff. Apr. 1, 1994;—Am. 1996, Act 464, Imd. Eff. Dec. 26, 1996;—Am. 2018, Act 467, Eff. Mar. 27, 2019.

15.269 Minutes.

Sec. 9. (1) Each public body shall keep minutes of each meeting showing the date, time, place, members present, members absent, any decisions made at a meeting open to the public, and the purpose or purposes for which a closed session is held. The minutes shall include all roll call votes taken at the meeting. The public body shall make any corrections in the minutes at the next meeting after the meeting to which the minutes refer. The public body shall make corrected minutes available at or before the next subsequent meeting after correction. The corrected minutes shall show both the original entry and the correction.

(2) Minutes are public records open to public inspection, and a public body shall make the minutes available at the address designated on posted public notices pursuant to section 4. The public body shall make copies of the minutes available to the public at the reasonable estimated cost for printing and copying.

(3) A public body shall make proposed minutes available for public inspection within 8 business days after the meeting to which the minutes refer. The public body shall make approved minutes available for public inspection within 5 business days after the meeting at which the minutes are approved by the public body.

(4) A public body shall not include in or with its minutes any personally identifiable information that, if released, would prevent the public body from complying with section 444 of subpart 4 of part C of the general education provisions act, 20 USC 1232g, commonly referred to as the family educational rights and privacy

act of 1974.

History: 1976, Act 267, Eff. Mar. 31, 1977;—Am. 1982, Act 130, Imd. Eff. Apr. 20, 1982;—Am. 2004, Act 305, Imd. Eff. Aug. 11, 2004.

15.270 Decisions of public body; presumption; civil action to invalidate; jurisdiction; venue; reenactment of disputed decision.

Sec. 10. (1) Decisions of a public body shall be presumed to have been adopted in compliance with the requirements of this act. The attorney general, the prosecuting attorney of the county in which the public body serves, or any person may commence a civil action in the circuit court to challenge the validity of a decision of a public body made in violation of this act.

(2) A decision made by a public body may be invalidated if the public body has not complied with the requirements of section 3(1), (2), and (3) in making the decision or if failure to give notice in accordance with section 5 has interfered with substantial compliance with section 3(1), (2), and (3) and the court finds that the noncompliance or failure has impaired the rights of the public under this act.

(3) The circuit court shall not have jurisdiction to invalidate a decision of a public body for a violation of this act unless an action is commenced pursuant to this section within the following specified period of time:

(a) Within 60 days after the approved minutes are made available to the public by the public body except as otherwise provided in subdivision (b).

(b) If the decision involves the approval of contracts, the receipt or acceptance of bids, the making of assessments, the procedures pertaining to the issuance of bonds or other evidences of indebtedness, or the submission of a borrowing proposal to the electors, within 30 days after the approved minutes are made available to the public pursuant to that decision.

(4) Venue for an action under this section shall be any county in which a local public body serves or, if the decision of a state public body is at issue, in Ingham county.

(5) In any case where an action has been initiated to invalidate a decision of a public body on the ground that it was not taken in conformity with the requirements of this act, the public body may, without being deemed to make any admission contrary to its interest, reenact the disputed decision in conformity with this act. A decision reenacted in this manner shall be effective from the date of reenactment and shall not be declared invalid by reason of a deficiency in the procedure used for its initial enactment.

History: 1976, Act 267, Eff. Mar. 31, 1977.

15.271 Civil action to compel compliance or enjoin noncompliance; commencement; venue; security not required; commencement of action for mandamus; court costs and attorney fees.

Sec. 11. (1) If a public body is not complying with this act, the attorney general, prosecuting attorney of the county in which the public body serves, or a person may commence a civil action to compel compliance or to enjoin further noncompliance with this act.

(2) An action for injunctive relief against a local public body shall be commenced in the circuit court, and venue is proper in any county in which the public body serves. An action for an injunction against a state public body shall be commenced in the circuit court and venue is proper in any county in which the public body has its principal office, or in Ingham county. If a person commences an action for injunctive relief, that person shall not be required to post security as a condition for obtaining a preliminary injunction or a temporary restraining order.

(3) An action for mandamus against a public body under this act shall be commenced in the court of appeals.

(4) If a public body is not complying with this act, and a person commences a civil action against the public body for injunctive relief to compel compliance or to enjoin further noncompliance with the act and succeeds in obtaining relief in the action, the person shall recover court costs and actual attorney fees for the action.

History: 1976, Act 267, Eff. Mar. 31, 1977.

15.272 Violation as misdemeanor; penalty.

Sec. 12. (1) A public official who intentionally violates this act is guilty of a misdemeanor punishable by a fine of not more than \$1,000.00.

(2) A public official who is convicted of intentionally violating a provision of this act for a second time within the same term shall be guilty of a misdemeanor and shall be fined not more than \$2,000.00, or imprisoned for not more than 1 year, or both.

History: 1976, Act 267, Eff. Mar. 31, 1977.

15.273 Violation; liability.

Sec. 13. (1) A public official who intentionally violates this act shall be personally liable in a civil action for actual and exemplary damages of not more than \$500.00 total, plus court costs and actual attorney fees to a person or group of persons bringing the action.

(2) Not more than 1 action under this section shall be brought against a public official for a single meeting. An action under this section shall be commenced within 180 days after the date of the violation which gives rise to the cause of action.

(3) An action for damages under this section may be joined with an action for injunctive or exemplary relief under section 11.

History: 1976, Act 267, Eff. Mar. 31, 1977.

15.273a Selection of president by governing board of higher education institution; violation; civil fine.

Sec. 13a. If the governing board of an institution of higher education established under section 4, 5, or 6 of article VIII of the state constitution of 1963 violates this act with respect to the process of selecting a president of the institution at any time after the recommendation of final candidates to the governing board, as described in section 8(j), the institution is responsible for the payment of a civil fine of not more than \$500,000.00. This civil fine is in addition to any other remedy or penalty under this act. To the extent possible, any payment of fines imposed under this section shall be paid from funds allocated by the institution of higher education to pay for the travel and expenses of the members of the governing board.

History: Add. 1996, Act 464, Imd. Eff. Dec. 26, 1996.

15.274 Repeal of MCL 15.251 to 15.253.

Sec. 14. Act No. 261 of the Public Acts of 1968, being sections 15.251 to 15.253 of the Compiled Laws of 1970, is repealed.

History: 1976, Act 267, Eff. Mar. 31, 1977.

15.275 Effective date.

Sec. 15. This act shall take effect January 1, 1977.

History: 1976, Act 267, Eff. Mar. 31, 1977.



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RACHAEL EUBANKS
STATE TREASURER

Bulletin No. 12 of 2023
October 23, 2023
2024 Property Tax Appeal Procedures

2024 PROPERTY TAX APPEAL PROCEDURES

Type of Appeal	Board of Review	Treasury	State Tax Commission	Tax Tribunal
2024 Assessed Value and/or Tentative Taxable Value	March 2024*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	May 31, 2024, Industrial, Developmental, Commercial or Utility Personal Class by Petition July 31, 2024 Residential, Timber-Cutover or Agricultural Class by Petition
2024 Poverty Exemptions Under MCL 211.7u	March 2024* <u>OR</u>	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	July 31, 2024 by Petition
	July or Dec 2024*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 Days of Denial by Petition
2024 Assessment Classification	March 2024*	NO REVIEW AUTHORITY	June 30, 2024	NO REVIEW AUTHORITY except for appeals filed by Treasury
Denial by Assessor of Eligible Manufacturing Personal Property Exemption (MCL 211.9m and 211.9n), Small Business Taxpayer Exemption (MCL 211.9o), or Qualified Heavy Equipment Rental Personal Property Exemption (MCL 211.9p)	March 2024*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 days after date of notice of denial by Petition

QUALIFIED AGRICULTURAL PROPERTY EXEMPTIONS

Type of Appeal	Board of Review	Treasury	State Tax Commission	Tax Tribunal
Denial by Assessor of Continuation of 2023 Qualified Agricultural Exemption for 2024	March 2024*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	July 31, 2024 by Petition
Denial by Assessor of Qualified Agricultural Exemption for 2024	July or Dec. 2024 for 2024 Exemption Only *	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 Days of Board of Review Action by Petition
Qualified Agricultural Exemption which was NOT on the 2023 and/or 2024 Tax Roll	July or Dec. 2024 for 2023 and/or 2024 Exemption*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 Days of Board of Review Action by Petition

***Contact your city or township for the dates of the Board of Review**



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STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RACHAEL EUBANKS
STATE TREASURER

**Bulletin 16 of 2023
Inflation Rate Multiplier
October 23, 2023**

TO: Assessors and Equalization Directors

FROM: Michigan State Tax Commission

SUBJECT: Inflation Rate Multiplier for use in the 2024 capped value formula and the "Headlee" Millage Reduction Fraction (MRF) formula

The calculation of the Inflation Rate Multiplier is set in statute in MCL 211.34d:

(l) "Inflation rate" means the ratio of the general price level for the state fiscal year ending in the calendar year immediately preceding the current year divided by the general price level for the state fiscal year ending in the calendar year before the year immediately preceding the current year.

(f) "General price level" means the annual average of the 12 monthly values for the United States consumer price index for all urban consumers as defined and officially reported by the United States Department of Labor, Bureau of Labor Statistics.

Calculation of 2024 Inflation Rate Multiplier

Based on the statutory requirements in MCL 211.34d, the calculation of the inflation rate multiplier for 2024 is as follows:

1. The 12 monthly values for October 2021 through September 2022 are averaged.
2. The 12 monthly values for October 2022 through September 2023 are averaged.
3. The ratio is calculated by dividing the average of column 2 by the average of column 1.

The specific numbers from the US Department of Labor, Bureau of Labor Statistics are as follows:

CPI data used to calculate Inflation Rate Ratio for 2024 property taxes

	<u>FY 2021-2022</u>		<u>FY 2022-2023</u>
Oct 2021	276.589	Oct 2022	298.012
Nov 2021	277.948	Nov 2022	297.711
Dec 2021	278.802	Dec 2022	296.797
Jan 2022	281.148	Jan 2023	299.170
Feb 2022	283.716	Feb 2023	300.840
Mar 2022	287.504	Mar 2023	301.836
Apr 2022	289.109	Apr 2023	303.363
May 2022	292.296	May 2023	304.127
Jun 2022	296.311	Jun 2023	305.109
Jul 2022	296.276	Jul 2023	305.691
Aug 2022	296.171	Aug 2023	307.026
Sep 2022	<u>296.808</u>	Sep 2023	<u>307.789</u>
Average	287.723	Average	302.289

Ratio	1.051
% Change	5.1%

Important: Local units **cannot** develop or adopt or use an inflation rate multiplier other than 1.05 in 2024. It is not acceptable for local units or assessors to indicate to taxpayers that they do not know how the multiplier is developed.

Inflation Rate Multiplier (IRM) Used in the 2024 Capped Value Formula

The inflation rate, expressed as a multiplier, to be used in the 2024 Capped Value Formula is 1.05.

$$\text{2024 CAPPED VALUE} = (\text{2023 Taxable Value} - \text{LOSSES}) \times 1.05 + \text{ADDITIONS}$$

- The formula above includes 1.05 because the inflation rate multiplier of 1.051 is higher than 1.05.

Inflation Rate Multiplier Used in 2024 “Headlee” Calculations

The inflation rate multiplier of 1.051 must be used in the calculation of the 2024 “Headlee” Millage Reduction Fraction required by Michigan Compiled Law (MCL) 211.34d.

The formula for calculating the 2024 “Headlee” Millage Reduction Fraction (MRF) is:

$$\text{2024 MRF} = \frac{(\text{2023 Taxable Value} - \text{LOSSES}) \times 1.051}{\text{2024 Taxable Value} - \text{ADDITIONS}}$$

Historical Inflation Rate Multipliers

The following is a listing of the inflation rate multipliers used in the Capped Value and "Headlee" calculations since the start of Proposal A.

Year	IRM
1995	1.026
1996	1.028
1997	1.028
1998	1.027
1999	1.016
2000	1.019
2001	1.032
2002	1.032
2003	1.015
2004	1.023
2005	1.023
2006	1.033
2007	1.037
2008	1.023
2009	1.044

Year	IRM
2010	0.997
2011	1.017
2012	1.027
2013	1.024
2014	1.016
2015	1.016
2016	1.003
2017	1.009
2018	1.021
2019	1.024
2020	1.019
2021	1.014
2022	1.033
2023	1.05 (Capped Value) 1.079 (Headlee)
2024	1.05 (Capped Value) 1.051 (Headlee)



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

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Bulletin 18 of 2023
November 14, 2023
Procedural Changes for 2024

TO: Assessing Officers and County Equalization Directors

FROM: Michigan State Tax Commission

SUBJECT: Procedural Changes for the 2024 Assessment Year

The purpose of this Bulletin is to provide information on statutory changes, procedural changes and reminders for the 2024 assessment year. Additional guidance may be issued later if any pending legislation is enacted by the end of the year.

A. Inflation Rate Used in the 2024 Capped Value Formula

The inflation rate, expressed as a multiplier, to be used in the 2024 Capped Value Formula is 1.05.

The 2024 Capped Value Formula is as follows:

$$\text{2024 CAPPED VALUE} = (\text{2023 Taxable Value} - \text{LOSSES}) \times 1.05 + \text{ADDITIONS}$$

The formula includes 1.05 because the inflation rate multiplier of 1.051 is higher than 1.05.

B. Federal Poverty Guidelines Used in the Determination of Poverty Exemptions for 2024

Local governing bodies are required to adopt guidelines that set income levels for their poverty exemption guidelines and those income levels **shall not be set lower** by a city or township than the federal poverty guidelines updated annually by the U.S. Department of Health and Human Services. This means, for example, that the income level for a household of 3 persons shall not be set lower than \$24,860 which is the amount shown on the following chart for a family of 3 persons. The income level for a family of 3 persons may be set higher than \$24,860. Following are the federal poverty guidelines for use in setting poverty exemption guidelines for 2024 assessments:

Size of Family Unit	Poverty Guidelines
1	\$14,580
2	\$19,720
3	\$24,860

Size of Family Unit	Poverty Guidelines
4	\$30,000
5	\$35,140
6	\$40,280
7	\$45,420
8	\$50,560
For each additional person	\$5,140

Note: MCL 211.7u states that the poverty exemption guidelines established by the governing body of the local assessing unit shall also include an asset level test. An asset test means the amount of cash, fixed assets or other property that could be used, or converted to cash for use in the payment of property taxes. The asset test should calculate a maximum amount permitted and all other assets above that amount should be considered as available. Please see STC Bulletin 3 of 2021 for more information on poverty exemptions.

Note: MCL 211.7u allows an affidavit (Treasury Form 4988) to be filed for all persons residing in the residence who were not required to file federal or state income tax returns in the current year or in the immediately preceding year. This includes the owner of the property who is filing for the exemption.

C. Sales Studies

Equalization study dates are as follows for 2024 equalization:

Two Year Study: April 1, two years prior through March 31, current year

Single Year Study: October 1, preceding year through September 30, current year

For 2023 studies for 2024 equalization the dates are as follows:

Two Year Study: April 1, 2021 through March 31, 2023

Single Year Study: October 1, 2022 through September 30, 2023

Note that the time period revisions apply to all equalization studies, that is: sales ratio studies, land value studies and economic condition factor studies for appraisals. Also note that the revised time period for two-year studies applies to all real property classifications.

D. Property Classification

The State Tax Commission reminds assessors that classification is to be determined annually and is based upon the current use of the property **and not** highest and best use of the property. The Commission is aware that some assessors are still classifying property according to highest and best use and/or are not classifying property on an annual basis. The Commission asks that all assessors take the necessary steps to ensure that all real and personal property is properly classified according to MCL 211.34c.

E. Public Act 660 of 2018 Training Requirements

Required Training: Assessors and Support Staff

PA 660 states that local units must ensure that support staff is sufficiently trained to respond to taxpayer inquiries. PA 660 also states that local units must require that assessors maintain their certification levels. Support staff is all non-certified staff that are involved in the development of the assessment roll, including field work, and any individual that may supply information from the assessment roll to the public. Certified staff members are required to meet annual continuing education requirements.

The State Tax Commission adopted the following requirements for support staff training at the October 20, 2020 meeting:

1. **Certified Support Staff:** Support staff who are certified will be required to complete their annual continuing education requirements to satisfy this audit requirement. Proof of completion and the required Form 5730 should be attached to the Assessor's Certification of the Assessment Roll and maintained with local unit records.
2. **Uncertified Support Staff:** Beginning in 2022, uncertified support staff will be required to complete training at least once every two years on key updates to assessing to meet this audit requirement. Proof of completion and the required Form 5730 should be attached to the Assessor's Certification of the Assessment Roll and maintained with local unit records.

Required Training: Board of Review members

PA 660 states that local units **must require** that its board of review members receive board of review training and updates required and approved by the State Tax Commission. Checking to ensure that board of review members are trained is now required as part of the audit of the local unit starting in 2023.

The State Tax Commission has determined that beginning in 2022, Board of Review members will be required to complete Board of Review training at least once every two years to meet this audit requirement.

This training will be offered by the State Tax Commission, or by outside organizations with State Tax Commission approval and use of State Tax Commission approved materials. Proof of completion and the required Form 5731 should be attached to the Board of Review's Certification of the Assessment Roll and maintained with local unit records. Board of Review members will need to make sure they receive proof of completion and that it is provided to the local unit so it can be properly maintained and provided during the audit.

F. Tax Tribunal Reminders

The Tax Tribunal Rules were updated on September 29, 2023. Summaries of the changes are in the Tribunal's November 3, 2022 and October 10, 2023 newsletters.

Assessors representing their local unit in Tax Tribunal hearings need to submit evidence to support the value of the property under appeal. If the assessor is relying on the property record card as evidence of value, the property record card must be for the year(s) being appealed. The complete property record card, including all calculations should be provided; do not submit a property record card that states "calculations too long" and then fail to include the additional calculations. Also, it is important to submit the studies prepared that support the economic condition factor and land value on the record card. Assessors should also be able to explain at the Tax Tribunal hearing how the value shown on the property record card was calculated.

The Tax Tribunal asks that assessors include copies of the adopted local unit poverty guidelines/resolutions, Economic Condition Factor studies, and land values studies (when applicable) when submitting documents for Small Claims hearings.

Assessors are also reminded that any change in contact information, including a change in email address, must be submitted to the Tax Tribunal to ensure that all case notifications are received.

More information regarding the Michigan Tax Tribunal, including Tribunal Rules, forms and instructions is available at www.michigan.gov/taxtribunal.

G. Disabled Veterans Exemption Changes

Public Acts 150, 151, and 152 of 2023 were signed by the Governor on October 19, 2023. The Acts remove the authority of the Boards of Review to review and approve disabled veterans exemptions. All applications for a disabled veterans exemption are to be reviewed and approved or denied by the assessor. **Assessors should not take 2024 disabled veterans exemption applications to the Board of Review.**

A disabled veteran or an unremarried surviving spouse must file the application to claim the exemption for 2024 after January 1 and before December 31. Assessors should timely review the applications and approve the exemption or issue a written denial.

The July and December Board of Review can hear an appeal by an unremarried surviving spouse of a denial of the exemption **for 2023 only** if there was a denial issued by the 2023 March, July, or December Board of Review.

Under MCL 211.7c, a disabled veterans exemption granted as to taxes levied on or after January 1, 2025 remains in effect, without subsequent reapplication, until rescinded by the disabled veteran or unremarried surviving spouse or denied by the assessor. Disabled veterans or unremarried surviving spouses will need to file an application in both 2024 and 2025 to claim the exemption for those tax years.

See Bulletin 19 of 2023 and the Disabled Veterans Exemption Q&A for more information.

H. Qualified Heavy Equipment Rental Personal Property Exemption

MCL 211.9p provides an exemption for qualified heavy equipment rental personal property beginning December 31, 2022. This exemption is not mandatory and may be claimed at the option of the qualified renter. Once qualified for the QHERPP exemption under MCL 211.9p, qualifying personal property will be exempt from ad valorem taxes and instead pay the specific tax as provided by Public Act 35 of 2022 (MCL 211.1121 - 211.1133).

Qualified heavy equipment rental personal property (QHERPP) is defined in MCL 211.9p(8)(f) as any construction, earthmoving, or industrial equipment that is mobile and rented to customers by a qualified renter, including attachments or other ancillary equipment for that equipment. Qualified heavy equipment rental personal property does not include handheld tools or equipment solely designed for industry-specific uses in oil and gas exploration, mining, or forestry.

The exemption must be claimed annually with the assessor by February 20 (postmark is acceptable) by filing Form 5819 *Qualified Heavy Equipment Rental Personal Property Exemption Claim* and a statement prescribed by the Department of Treasury of all QHERPP located at and/or rented from the qualified renter business location. If the statement is not delivered to the assessor by February 20, a late application can be filed directly with the March Board of Review where the qualified renter business is located.

Assessors are statutorily required to transmit the information contained in the statement and any other required parcel information to the Department of Treasury no later than April 1 each year. The information must be submitted electronically by emailing to Treas-QHERPP@michigan.gov

More information is available in Bulletin 18 of 2022.

I. Small Business Taxpayer Personal Property Tax Exemption

Public Act 150 of 2021 was signed by the Governor on December 23, 2021. The Act amended the Small Business Taxpayer Personal Property Tax Exemption (MCL 211.9o) to increase the combined true cash value limit for “eligible personal property” in a local unit from \$80,000 to \$180,000 beginning in 2023. The exemption is required to be claimed with the local unit (city or township where the property is located) by February 20, 2024 (postmark is acceptable) by submitting the completed Form 5076 *Small Business Property Tax Exemption Claim Under MCL 211.9o*. Late filed forms may be filed directly with the 2024 March Board of Review prior to the closure of the March Board.

Personal Property Valued Less Than \$80,000

To claim an exemption for personal property valued less than \$80,000, Form 5076 must be filed with the local unit (City or Township) where the personal property is located no later than February 20, 2024 (postmark is acceptable). Late filed forms may be filed directly with the local unit March Board of Review prior to the closure of the March Board of Review. Taxpayers must contact the local unit directly to determine the March Board of Review dates.

Once the exemption is granted for personal property valued at less than \$80,000, the taxpayer will continue to receive the exemption until they no longer qualify for the exemption. Once they no longer qualify, the taxpayer is required to file a rescission form and a personal property statement no later than February 20 of the year that the property is no longer eligible. Failure to file the rescission form will result in significant penalty and interest as prescribed in MCL 211.9o.

Personal Property Valued Greater than or Equal to \$80,000 but Less than \$180,000

To claim an exemption for personal property valued at \$80,000 or more but less than \$180,000, Form 5076 **along with** Form 632 *Personal Property Statement* must be filed **ANNUALLY** with the local unit (City or Township) where the personal property is located no later than February 20, 2024 (postmark is acceptable). Late filed forms may be filed directly with the local unit March Board of Review prior to the closure of the March Board of Review.

Assessors are statutorily required to transmit the information contained in both Form 5076 and Form 632 *Personal Property Statement* and any other required parcel information to the Department of Treasury no later than April 1 each year.

J. EMPP and ESA Reminders

Beginning in 2024, parcels that received the EMPP exemption in the immediately preceding year carry forward the exemption in each subsequent year until the property becomes ineligible for the exemption. A Combined Document (Form 5278) needs to be filed to claim the EMPP exemption only on those parcels that did not receive the EMPP exemption in the immediately preceding year. Taxpayers will report the addition or removal of exempt property from their parcel on their ESA Statement filed electronically with the Department of Treasury through the Michigan Treasury Online (MTO) system.

Taxpayers may request the removal of the EMPP exemption on a parcel for the current year, by filing Form 5277 with the assessor in which the parcel is reported by February 20, 2024. Assessors should report receipt of any Form 5277 in their CAMA software.

At times, taxpayers attempt to add a parcel to their ESA Statement that was not previously reported to the Department of Treasury. In these cases, the ESA Section will reach out to the assessor to ask if a Combined Document (Form 5278) was filed for the parcel and, if it was, request a copy of the Form. ESA Staff will also ask for a letter

confirming that the EMPP exemption was claimed properly and that the failure to transmit the information to the Department of Treasury was not the fault of the taxpayer. These letters are not used to incriminate an assessor who made a mistake, but rather to add to Treasury files to document why a parcel was added to an ESA Statement after the statement was generated on May 1.

The ESA Section has received consent judgments entered by the Michigan Tax Tribunal for stipulated agreements between EMPP claimants and the local units in which they have personal property. It is extremely important that any stipulated agreement filed with the Michigan Tax Tribunal indicates that the personal property reported on the parcel meets the definition of “eligible manufacturing personal property,” identifies which eligible manufacturing personal property qualifies for the exemption under MCL 211.9m and MCL 211.9n and directs the Department of Treasury to generate an ESA statement so that the taxpayer may pay ESA on the exempt personal property. Assessors are advised to contact the ESA Section for a list of previous dockets that contained the appropriate requirements.

In September and October, the ESA Section begins to send out Summary of Changes letters for all taxpayers that have certified their ESA Statement and paid ESA liability in full. Recognizing that manufacturers occasionally move personal property between facilities located in different jurisdictions, a copy of this letter is sent to every local unit in which a taxpayer has reported EMPP if a change on their ESA Statement has been made to *any* parcel located in *any* local unit. This is done to assist each assessor in identifying property that may have been moved in or out of their local unit. Assessors are advised that even if their local unit is not listed on the Summary of Changes letter, it may be prudent to note whether any changes made to a parcel reported in another local unit may affect a parcel located in their local unit.

More information is available in the Assessors Guide to EMPP and ESA available online at www.michigan.gov/propertytaxexemptions.

Further information and guidance on the Eligible Manufacturing Personal Property (EMPP) Exemption, Special Acts and the Essential Services Assessment (ESA) is available at www.michigan.gov/ESA. Additional questions should be sent via email to ESAQuestions@michigan.gov.

K. Omitted or Incorrectly Reported Property (MCL 211.154)

Assessors are reminded that when submitting 154 petitions it is necessary to include complete copies of the property record cards for every year a change is being requested on the petition. For example, if a 154 petition requests a change for 2021 and 2022, the property record card for 2021 and the property record card for 2022 should be submitted. In addition, assessors must submit the calculations and documents needed to understand the reasons for the change and the amount of the requested change in the assessment and taxable values.

For 154 petitions involving removal of personal property, staff may request verification that the assessor inspected the personal property location or otherwise confirmed that

the personal property was disposed of and was not located in the local unit on the applicable tax day. Additionally, staff may inquire as to the extent of the assessor's communication with the taxpayer to confirm that personal property was reported in the new location.

Questions can be directed to the staff at Treas-154petitions@michigan.gov. Additional information, including Bulletin 2 of 2018 and copies of the approved forms, are available online at www.michigan.gov/154petitions.

L. Authority of July and December Boards of Review

Assessors are reminded that the July and December Boards of Review may only act on matters described in MCL 211.53b or expressly permitted by other statutes. This includes qualified errors listed in MCL 211.53b(6), and appeals related to poverty exemptions, qualified agricultural property exemptions, and qualified forest property exemptions.

In addition, other statutes, such as MCL 211.7ss related to the eligible development property exemption provide authority for the July and December Board of Review to take action.

Assessors should carefully review the Board of Review Q&A and Bulletins 13 of 2022 and 14 of 2022 to ensure their Boards of Review are acting within their statutory authorities.

Assessors should not be requesting that the July or December Boards of Review take action outside of the limited authority provided in MCL 211.53b.

Beginning July 11, 2022, **the July and December Board of Review have no authority to grant a PRE.** Assessors are asked to ensure that the July and December Boards of Review does not take action related to PRE claims.

Beginning October 19, 2023, assessors were granted the authority to grant timely filed Disabled Veterans Exemptions, thus nullifying the need to take Disabled Veteran Exemption applications to the Board of Review. PA 152 of 2023 clarified the definition of "qualified errors" as it relates to the July and December Board of Review authority for granting Disabled Veteran Exemptions as a "qualified error".

M. 2024 State Tax Commission Updates Class

At the August 22, 2023 State Tax Commission meeting, the recommendations of the Education and Certification Committee were approved.

ALL certified assessing officers (MCAO, MAAO, MMAO) and ALL certified assessing technicians (MCAT) must take the 2024 STC Updates Class as part of their continuing education renewal requirements for the renewal cycle beginning November 1, 2023 and ending October 31, 2024.

This class will be available both in-person at various locations across the state and online through the State Tax Commission Online Education Portal at <https://coned.mi-stc.org>. The dates and locations for the in-person classes will be posted to the State Tax Commission website.

N. Online Education Portal and MiSUITE Login

STC Online Education Portal

The State Tax Commission offers a variety of online classes, available free of charge, that provide continuing education credit. The online classes can be accessed at <https://coned.mi-stc.org>. This site is only available to Michigan certified assessors and technicians. If you have an issue with your log in credentials, especially password resets, email State-Tax-Commission@michigan.gov. If you require a password reset, **do not use the Forgotten Your Username or Password link on the page**. Instead, send an email to the State Tax Commission and staff will manually reset your password.

You must complete all requirements of the online course before you will receive your certificate of completion for the course. If a certificate is not emailed to you, then you likely did not complete one or more of the course requirements. The requirements that must be completed are listed at the top of each course and as you complete each one, they will be removed from the list.

Once you have received your certificate, you are responsible for uploading it into the MiSUITE platform to receive the continuing education credit for the course.

MISUITE

Passwords expire after 90 days. If your password is expired, you will automatically be redirected to an Update Password page upon attempting to log in. Simply create a new password, confirm that password, and click "update."

You can access MiSUITE by going to <https://sso.misuite.app>

Assessors can check continuing education hours by logging into the MiSUITE system and checking your profile page. Total hours remaining to be completed are listed on the profile page in MiSUITE as well as the completed classes that have been properly logged into the system.

Assessors are responsible for logging their own continuing education hours in MiSUITE. When logging credit, be sure to pick the correct course, date, location, and upload proof of attendance.

If you have any questions, concerns, or need further assistance, please email Treas-MiSUITEHelp@michigan.gov.

CHIPPewa COUNTY EQUALIZATION DEPARTMENT

CHIPPewa COUNTY BOARD OF COMMISSIONERS

2023
FINAL

MILLAGE REPORT

2023

21-Nov-23

UNIT NUMBER	UNIT NAME AND SCHOOL DISTRICT	SCHOOL DIST CODE	2023 TAXABLE VALUES	2023 TOTAL MILLAGE	COUNTY*****				LOCAL UNIT*****				STATE				LOCAL SCHOOL OPERATING	2023 TOTAL TAX RATE	2023 SUMMER TAX RATE	2023 WINTER TAX RATE	COMMENTS: SPEC. ASSESSMENT DIST
					ALLOT	EXTRA	VOTED	ALLOT	EXTRA	VOTED	ALLOT	EXTRA	VOTED	ALLOT	EXTRA	VOTED					
17 001	BAY MILLS - BRIMLEY SCH	17-140	66,387,112	39,6648	6,1500	2,7546	1,0000	NONE	0,2000	2,7397	0,4876	6,0000	2,9000	18,0000	40,2419	12,1500	28,0919	28,0919	SEE NOTE BELOW	SEE NOTE BELOW	SEE NOTE BELOW
17 002	BRUCE - SAULT SCH	17-010	87,327,117	41,9903	6,1500	2,7546	1,6500	3,9571	0,2000	2,7397	0,4876	6,0000	2,3200	18,0000	44,2680	12,1500	32,1190	32,1190	BRUCE - PICKFORD		
17 003	CHIPPewa - BRIMLEY SCH	17-140	11,586,124	40,3148	6,1500	2,7546	1,6500	NONE	0,2000	2,7397	0,4876	6,0000	2,9000	18,0000	40,8919	12,1500	28,7419	28,7419	CHIPPewa		
17 004	DAFTER - SS MARIE SCH	17-010	28,350,932	41,4948	6,1500	2,7546	1,6500	2,0000	0,2000	2,7397	0,4876	6,0000	2,3200	18,0000	42,3119	12,1500	30,1619	30,1619	DAFTER - SSM		
17 005	DETLOUR - RUDYARD SCH	17-110	7,385,647	43,6148	6,1500	2,7546	1,6500	2,0000	0,2000	2,7397	0,4876	6,0000	3,5000	18,0000	43,8419	12,1500	31,8919	31,8919	DAFTER - RUD		
17 006	DETLOUR - BRIMLEY SCH	17-140	10,674,080	42,3148	6,1500	2,7546	1,6500	2,0000	0,2000	2,7397	0,4876	6,0000	2,9000	18,0000	42,8919	12,1500	30,7419	30,7419	DAFTER - BRIM		
17 007	DETLOUR - DETOUR SCH	17-050	69,738,532	37,0148	6,1500	2,7546	1,6500	NONE	0,2000	2,7397	0,4876	6,0000	2,9800	18,0000	40,9719	12,1500	28,8219	28,8219	DETLOUR	SEE ALSO DETOUR VILLAGE INFO	
17 008	DETLOUR - DETOUR SCH	17-050	143,603,244	38,4706	6,1500	2,7546	1,6500	2,8743	0,2000	2,7397	NONE	6,0000	2,8800	18,0000	43,3486	12,1500	31,1986	31,1986	DRUMMOND ISL		
17 009	DETLOUR - DETOUR SCH	17-050	12,384,975	42,1841	6,1500	2,7546	1,6500	5,6888	0,2000	2,7397	NONE	6,0000	1,9000	17,9424	44,8055	31,9824	12,8131	12,8131	HULBERT	SCH MILLS LEVIED IN SUMMER	
17 010	DETLOUR - DETOUR SCH	17-110	56,623,332	47,1148	6,1500	2,7546	1,6500	5,4976	0,2000	2,7397	0,4876	6,0000	3,8500	18,0000	47,3395	12,1500	35,1885	35,1885	KINROSS	AND 10 MILLS IN SUMMER	
17 011	DETLOUR - DETOUR SCH	17-090	68,153,062	44,8623	6,1500	2,7546	1,6500	4,8310	0,2000	2,7397	0,4876	6,0000	5,7300	18,0000	48,6529	12,1500	36,5029	36,5029	PICKFORD	WATER & SEWER SPEC ASSESSMENT DIST	
17 012	DETLOUR - DETOUR SCH	17-090	18,702,335	40,1587	6,1500	2,7546	1,6500	3,6390	0,2000	2,7397	NONE	6,0000	2,9800	18,0000	44,1133	12,1500	31,9633	31,9633	RABER - DETOUR		
17 013	DETLOUR - DETOUR SCH	17-090	16,420,147	43,5087	6,1500	2,7546	1,6500	3,6390	0,2000	2,7397	0,4876	6,0000	5,7300	18,0000	47,3609	12,1500	35,2109	35,2109	RABER - PICKFORD		
17 014	DETLOUR - DETOUR SCH	17-090	87,535	42,0087	6,1500	2,7546	1,6500	3,6390	0,2000	2,7397	0,4876	6,0000	1,0000	18,0000	42,6309	12,1500	30,4809	30,4809	RABER - LES CHEN		
17 015	DETLOUR - DETOUR SCH	17-110	51,865,371	45,6948	6,1500	2,7546	1,6500	6,4006	0,2000	2,7397	0,4876	6,0000	3,8500	18,0000	48,2425	12,1500	36,0925	36,0925	RUDYARD		
17 016	DETLOUR - DETOUR SCH	17-010	137,420,605	38,4531	6,1500	2,7546	1,6500	NONE	0,2000	2,7397	0,4876	6,0000	2,3200	18,0000	40,3119	12,1500	28,1619	28,1619	SOO		
17 017	DETLOUR - DETOUR SCH	17-010	50,638,714	48,4412	6,1500	2,7546	1,6500	8,9021	0,2000	2,7397	0,4876	6,0000	2,3200	18,0000	49,2140	12,1500	37,0640	37,0640	SUGAR ISLAND		
17 018	DETLOUR - DETOUR SCH	17-140	55,646,942	40,3148	6,1500	2,7546	1,6500	NONE	0,2000	2,7397	0,4876	6,0000	2,9000	18,0000	40,8919	12,1500	28,7419	28,7419	SUPERIOR		
17 019	DETLOUR - DETOUR SCH	17-110	35,227,249	42,2648	6,1500	2,7546	1,6500	0,6500	0,2000	2,7397	0,4876	6,0000	3,8500	18,0000	42,4919	12,1500	30,3419	30,3419	TROUT LAKE		
17 020	DETLOUR - DETOUR SCH	17-160	83,882,410	40,9375	6,1500	2,7546	1,6500	3,1340	0,2000	2,7397	NONE	6,0000	1,2500	17,9881	41,8464	12,1500	29,6964	29,6964	WHITEFISH	10 MILLS LEVIED IN SUMMER	
17 021	DETLOUR - DETOUR SCH	17-041	23,414,819	43,8285	6,1500	2,7546	1,6500	1,6500	0,2000	2,7397	NONE	6,0000	2,9800	18,0000	49,1587	20,8344	28,3243	28,3243	DETLOUR VILLAGE		
17 022	DETLOUR - DETOUR SCH	17-010	312,311,279	61,4819	6,1500	2,7546	16,7258	6,9038	0,2000	2,7397	0,4876	6,0000	2,3200	18,0000	62,2955	45,9436	16,3519	16,3519	CITY OF SS MARIE		
17 023	DETLOUR - DETOUR SCH	17-010	1,326,557,410																		

*****NOTE: CHIPPewa COUNTY HAS APPROXIMATELY 50,000 ACRES WHICH ARE SUBJECT TO THE COMMERCIAL FOREST ACT WHICH IS SUBJECT TO A SPECIFIC TAX RATE OF \$1.35 PER ACRE.

*****IMPORTANT ADDITIONAL INFORMATION*****

THE COUNTY ALLOCATED AND STATE EDUCATION MILLAGES ARE LEVIED IN JULY.

PROPERTIES CLASSIFIED INDUSTRIAL PERSONAL PROPERTY ARE ENTITLED TO 100% EXEMPTION FROM STATE EDUCATION & LOCAL SCHOOL OPERATING MILLAGE, DEDUCT THOSE TWO MILLAGES FROM TOTAL ANNUAL TAX RATE.

FOR THOSE PROPERTIES CLASSIFIED COMMERCIAL PERSONAL PROPERTY, DEDUCT 12 MILLS FROM SCHOOL OPERATING MILLAGE FROM TOTAL ANNUAL TAX RATE.

FOR THOSE PROPERTIES QUALIFIED FOR LESS THAN 100% EXEMPTION FROM SCHOOL OPERATING MILLAGE, DEDUCT EXEMPTION PERCENTAGE OF SCHOOL OPERATING MILLAGE FROM TOTAL ANNUAL TAX RATE.

SUPERIOR DISTRICT LIBRARY DOES NOT LEVY MILLAGE IN ALL UNITS OF CHIPPewa COUNTY.

REGARDING CITY OF SAULT STE MARIE ONLY: CITY MILLAGES, COUNTY ALLOCATED, STATE ED MILLAGES, HALF OF SCHOOL OPERATING and SCHOOL DEBT MILLAGE ARE LEVIED IN SUMMER.

THIS DOCUMENT PREPARED BY: DULCEE RANTA, EQUALIZATION DIRECTOR

11/21/2023

JENNIFER M. GRANHOLM
Governor



State of Michigan
department of treasury
lansing

Jay B. Rising
State Treasurer

DATE: October 25, 2005

TO: Assessors and Equalization Directors

FROM: State Tax Commission (STC)

SUBJECT: Following Sales

It has come to the attention of the State Tax Commission that some assessors are engaging in a practice that the STC considers to be the illegal practice of "following sales". The STC defines "following sales" in STC Bulletin 19 of 1997 as follows:

"Following sales" is described in the State Tax Commission Assessor's Manual as the practice of ignoring the assessments of properties which HAVE NOT RECENTLY SOLD while making significant changes to the assessments of properties which HAVE RECENTLY SOLD.

"Following sales" can also be described as the practice of assessing properties which HAVE RECENTLY SOLD significantly differently from properties which HAVE NOT RECENTLY SOLD.

The practice of concern to the Commission is the practice of singling out sale properties for inspection to determine whether there is some error in the assessment or taxable value, such as omitted property, while disregarding properties which have not sold.

Examining and reviewing all properties in an assessing jurisdiction for discrepancies, including "omitted property", is a good assessing practice. The examination and review of properties, with a bias toward sold properties, is "following sales", and is not a good assessing practice. It is not acceptable to single out low-ratio sale properties, high-ratio sale properties, or sale properties in general and examine them for omitted property or any other characteristic needing adjustment (e.g. - class of construction, depreciation, or economic condition factor) while disregarding properties which have not sold. This practice is a form of the illegal practice of 'following sales'.

Some assessors point to the following quote from STC Bulletin 19 of 1997 as justification for inspecting sale properties:

"Following sales" is both UNCONSTITUTIONAL AND ILLEGAL. An exception would occur where an assessor inspects a property after a transfer of ownership and discovers that there is omitted property such as a garage which was built in the past but was not included in the assessment and was not noted on the assessment card. In this case, the assessor must include the omitted property in the assessed value for the year following the transfer of ownership.

This excerpt from STC Bulletin 19 of 1997 intends that, in the normal course of business, when an assessing officer discovers omitted property on a property, the omitted property must be included in the following year's assessment and, to the extent required by MCL 211.34d (1)(b)(i), in the capped value. This practice is not "following sales" because there is no distinction between the treatment of properties that experienced a "transfer of ownership" and those that did not. In other words, when reviewing neighborhoods, it is necessary to fix errors on parcels that have coincidentally sold. However, if an assessor uses the fact that a parcel has sold (high-ratio or low-ratio sale) to trigger a review of the parcel, the assessor is guilty of "following sales".

MCL 211.27(5) reads, in part, as follows:

In determining the true cash value of the transferred property, an assessing officer shall assess that property using the same valuation method used to value all other property of that same classification in the assessing jurisdiction."

The practice of using the sale or transfer of properties as a criterion for the review or examination of parcels likely results in differing values, and clearly results in a different "valuation method", for transferred properties, which violates the statute. Additionally, this practice may result in a different level of assessment for transferred properties, which violates the uniformity requirement of Article IX, Section 3 of the Constitution of Michigan.

Important Note: If a property that sold in a prior year was subject to the exemption for normal repairs, replacements and maintenance provided by MCL 211.27(2), the value of the normal repairs, replacements and maintenance made by the seller must be returned to the assessment roll as an addition. The amount of the addition shall be 50% of the true cash value of the previously exempt property. Please see STC Bulletin 17 of 1995 for more information about the exemption provided by MCL 211.27(2). **This requirement to return the value of normal repairs, replacements and maintenance to the assessment roll after a sale does not allow the assessor to single out sale properties for inspection to determine whether there is omitted property while disregarding properties which have not sold.**

Policy of the State Tax Commission regarding the practice of "Following Sales":

The State Tax Commission, at its meeting on October 25, 2005 adopted the following policy regarding the practice of "following sales": If the State Tax Commission becomes aware that an assessor is "following sales", the Commission will notify the assessor and require that the assessor indicate in writing his/her understanding of the practice of "following sales" and commit in writing not to engage in that practice. If the State Tax Commission later becomes aware that the same assessor is continuing to engage in the practice of "following sales", the Commission will refer the matter to the State Assessors Board for its consideration as to whether action is warranted under its authority to revoke an assessor's certification. If the situation warrants it, the Commission may go directly to the second step outlined in this policy when it becomes aware that an assessor is "following sales".

THE GENERAL PROPERTY TAX ACT (EXCERPT)
Act 206 of 1893

211.34c Classification of assessable property; tabulation of assessed valuations; transmittal of tabulation and other statistical information; description; buildings on leased land as improvements; total usage of parcel which includes more than 1 classification; notice to assessor and protest of assigned classification; decision; petition; arbitration; determination final and binding; appeal by department; construction of section; separate assessment roll for certain property.

Sec. 34c. (1) Not later than the first Monday in March in each year, the assessor shall classify every item of assessable property according to the definitions contained in this section. Following the March board of review, the assessor shall tabulate the total number of items and the valuations as approved by the board of review for each classification and for the totals of real and personal property in the local tax collecting unit. The assessor shall transmit to the county equalization department and to the state tax commission the tabulation of assessed valuations and other statistical information the state tax commission considers necessary to meet the requirements of this act and 1911 PA 44, MCL 209.1 to 209.8.

(2) The classifications of assessable real property are described as follows:

(a) Agricultural real property includes parcels used partially or wholly for agricultural operations, with or without buildings. For taxes levied after December 31, 2002, agricultural real property includes buildings on leased land used for agricultural operations. If a parcel of real property is classified as agricultural real property and is engaged in agricultural operations, any contiguous parcel owned by the same taxpayer, that is a vacant parcel, a wooded parcel, or a parcel on which is located 1 or more agricultural outbuildings that comprise more than 50% of the taxable value of all buildings on that parcel as indicated by the assessment records for the local tax collecting unit in which that parcel is located, shall be classified as agricultural real property. Contiguity is not broken by a boundary between local tax collecting units, a section boundary, a road, a right-of-way, or property purchased or taken under condemnation proceedings by a public utility for power transmission lines if the 2 parcels separated by the purchased or condemned property were a single parcel prior to the sale or condemnation. For purposes of this subsection, contiguity requires that the parcel classified as agricultural real property by reason of its agriculture use and the vacant parcel, wooded parcel, or parcel on which is located 1 or more agricultural outbuildings must be immediately adjacent to each other, without intervening parcels that do not qualify for classification as agricultural real property based on their actual agricultural use. It is the intent of the legislature that if a parcel of real property is classified as agricultural real property and is engaged in agricultural operations, any contiguous parcel owned by the same taxpayer, that is a vacant parcel, a wooded parcel, or a parcel on which is located 1 or more agricultural outbuildings that comprise more than 50% of the taxable value of all buildings on that parcel as indicated by the assessment records for the local tax collecting unit in which that parcel is located, shall be classified as agricultural real property even if the contiguous parcels are located in different local tax collecting units. Property shall not lose its classification as agricultural real property as a result of an owner or lessee of that property implementing a wildlife risk mitigation action plan. As used in this subdivision:

(i) "Agricultural outbuilding" means a building or other structure primarily used for agricultural operations.

(ii) "Agricultural operations" means the following:

(A) Farming in all its branches, including cultivating soil.

(B) Growing and harvesting any agricultural, horticultural, or floricultural commodity.

(C) Dairying.

(D) Raising livestock, bees, fish, fur-bearing animals, or poultry, including operating a game bird hunting preserve licensed under part 417 of the natural resources and environmental protection act, 1994 PA 451, MCL 324.41701 to 324.41712, and also including farming operations that harvest cervidae on site where not less than 60% of the cervidae were born as part of the farming operation. As used in this subparagraph, "livestock" includes, but is not limited to, cattle, sheep, new world camelids, goats, bison, privately owned cervids, ratites, swine, equine, poultry, aquaculture, and rabbits. Livestock does not include dogs and cats.

(E) Raising, breeding, training, leasing, or boarding horses.

(F) Turf and tree farming.

(G) Performing any practices on a farm incident to, or in conjunction with, farming operations. A commercial storage, processing, distribution, marketing, or shipping operation is not part of agricultural operations.

(iii) "Project" means certain risk mitigating measures, which may include, but are not limited to, the following:

(A) Making it difficult for wildlife to access feed by storing livestock feed securely, restricting wildlife access to feeding and watering areas, and deterring or reducing wildlife presence around livestock feed by storing feed in an enclosed barn, wrapping bales or covering stacks with tarps, closing ends of bags, storing grains in animal-proof containers or bins, maintaining fences, practicing small mammal and rodent control, or feeding away from wildlife cover.

(B) Minimizing wildlife access to livestock feed and water by feeding livestock in an enclosed area, feeding in open areas near buildings and human activity, removing extra or waste feed when livestock are moved, using hay feeders to reduce waste, using artificial water systems to help keep livestock from sharing water sources with wildlife, fencing off stagnant ponds, wetlands, or areas of wildlife habitats that pose a disease risk, and keeping mineral feeders near buildings and human activity or using devices that restrict wildlife usage.

(iv) "Wildlife risk mitigation action plan" means a written plan consisting of 1 or more projects to help reduce the risks of a communicable disease spreading between wildlife and livestock that is approved by the department of agriculture and rural development under the animal industry act, 1988 PA 466, MCL 287.701 to 287.746.

(b) Commercial real property includes the following:

(i) Platted or unplatted parcels used for commercial purposes, whether wholesale, retail, or service, with or without buildings.

(ii) Parcels used by fraternal societies.

(iii) Parcels used as golf courses, boat clubs, ski areas, or apartment buildings with more than 4 units.

(iv) For taxes levied after December 31, 2002, buildings on leased land used for commercial purposes.

(c) Developmental real property includes parcels containing more than 5 acres without buildings, or more than 15 acres with a market value in excess of its value in use. Developmental real property may include farm land or open space land adjacent to a population center, or farm land subject to several competing valuation influences.

(d) Industrial real property includes the following:

(i) Platted or unplatted parcels used for manufacturing and processing purposes, with or without buildings.

(ii) Parcels used for utilities sites for generating plants, pumping stations, switches, substations, compressing stations, warehouses, rights-of-way, flowage land, and storage areas.

(iii) Parcels used for removal or processing of gravel, stone, or mineral ores.

(iv) For taxes levied after December 31, 2002, buildings on leased land used for industrial purposes.

(v) For taxes levied after December 31, 2002, buildings on leased land for utility purposes.

(e) Residential real property includes the following:

(i) Platted or unplatted parcels, with or without buildings, and condominium apartments located within or outside a village or city, which are used for, or probably will be used for, residential purposes.

(ii) Parcels that are used for, or probably will be used for, recreational purposes, such as lake lots and hunting lands, located in an area used predominantly for recreational purposes.

(iii) For taxes levied after December 31, 2002, a home, cottage, or cabin on leased land, and a mobile home that would be assessable as real property under section 2a except that the land on which it is located is not assessable because the land is exempt.

(f) Timber-cutover real property includes parcels that are stocked with forest products of merchantable type and size, cutover forest land with little or no merchantable products, and marsh lands or other barren land. However, when a typical purchase of this type of land is for residential or recreational uses, the classification shall be changed to residential.

(3) The classifications of assessable personal property are described as follows:

(a) Agricultural personal property includes any agricultural equipment and produce not exempt by law.

(b) Commercial personal property includes the following:

(i) All equipment, furniture, and fixtures on commercial parcels, and inventories not exempt by law.

(ii) All outdoor advertising signs and billboards.

(iii) Well drilling rigs and other equipment attached to a transporting vehicle but not designed for operation while the vehicle is moving on the highway.

(iv) Unlicensed commercial vehicles or commercial vehicles licensed as special mobile equipment or by temporary permits.

(c) Industrial personal property includes the following:

(i) All machinery and equipment, furniture and fixtures, and dies on industrial parcels, and inventories not exempt by law.

(ii) Personal property of mining companies.

(d) For taxes levied before January 1, 2003, residential personal property includes a home, cottage, or

cabin on leased land, and a mobile home that would be assessable as real property under section 2a except that the land on which it is located is not assessable because the land is exempt.

(e) Utility personal property includes the following:

(i) Electric transmission and distribution systems, substation equipment, spare parts, gas distribution systems, and water transmission and distribution systems.

(ii) Oil wells and allied equipment such as tanks, gathering lines, field pump units, and buildings.

(iii) Inventories not exempt by law.

(iv) Gas wells with allied equipment and gathering lines.

(v) Oil or gas field equipment stored in the open or in warehouses such as drilling rigs, motors, pipes, and parts.

(vi) Gas storage equipment.

(vii) Transmission lines of gas or oil transporting companies.

(4) For taxes levied before January 1, 2003, buildings on leased land of any classification are improvements where the owner of the improvement is not the owner of the land or fee, the value of the land is not assessed to the owner of the building, and the improvement has been assessed as personal property pursuant to section 14(6).

(5) If the total usage of a parcel includes more than 1 classification, the assessor shall determine the classification that most significantly influences the total valuation of the parcel.

(6) An owner of any assessable property who disputes the classification of that parcel shall notify the assessor and may protest the assigned classification to the March board of review. An owner or assessor may appeal the decision of the March board of review by filing a petition with the state tax commission not later than June 30 in that tax year. The state tax commission shall arbitrate the petition based on the written petition and the written recommendations of the assessor and the state tax commission staff. An appeal may not be taken from the decision of the state tax commission regarding classification complaint petitions and the state tax commission's determination is final and binding for the year of the petition.

(7) The department of treasury may appeal the classification of any assessable property to the residential and small claims division of the Michigan tax tribunal not later than December 31 in the tax year for which the classification is appealed.

(8) This section shall not be construed to encourage the assessment of property at other than the uniform percentage of true cash value prescribed by this act.

(9) The assessor of each city or township in which is located property that is subject to payment in lieu of taxes under subpart 14 of part 21 of the natural resources and environmental protection act, 1994 PA 451, MCL 324.2152 to 324.2154, shall place that property on an assessment roll that is separate from the assessment roll prepared under section 24. For purposes of calculating the debt limitation imposed by section 11 of article VII of the state constitution of 1963, the separate assessment roll for property that is subject to payment in lieu of taxes under subpart 14 of part 21 of the natural resources and environmental protection act, 1994 PA 451, MCL 324.2152 to 324.2154, required by this subsection shall be combined with the assessment roll prepared under section 24.

History: Add. 1978, Act 381, Imd. Eff. July 27, 1978;—Am. 1996, Act 476, Imd. Eff. Dec. 26, 1996;—Am. 2000, Act 415, Imd. Eff. Jan. 8, 2001;—Am. 2002, Act 620, Imd. Eff. Dec. 23, 2002;—Am. 2006, Act 214, Imd. Eff. June 21, 2006;—Am. 2006, Act 278, Imd. Eff. July 7, 2006;—Am. 2006, Act 376, Imd. Eff. Sept. 22, 2006;—Am. 2006, Act 646, Imd. Eff. Jan. 5, 2007;—Am. 2011, Act 320, Imd. Eff. Dec. 27, 2011;—Am. 2012, Act 368, Imd. Eff. Dec. 14, 2012;—Am. 2012, Act 409, Imd. Eff. Dec. 20, 2012.

Compiler's note: Enacting section 1 of Act 646 of 2006 provides:

"Enacting section 1. It is the intent of the legislature that this amendatory act shall not change the status of property subject to payment in lieu of taxes under subpart 14 of part 21 of the natural resources and environmental protection act, 1994 PA 451, MCL 324.2152 to 324.2154, in regard to school operating mills levied under section 1211 of the revised school code, 1976 PA 451, MCL 380.1211."

For transfer of powers and duties of department of environmental quality to department of natural resources and environment, see E.R.O. No. 2009-31, compiled at MCL 324.99919.

Popular name: Act 206

Landlocked

What Is Landlocked?

Landlocked property is locked up, meaning it's surrounded by other property.

Landlocked in the context of real estate refers to a piece of property that is inaccessible via public thoroughfare, except through an adjacent lot. A vacant lot that is located behind a strip mall and can only be reached by walking through the mall qualifies as this type of lot. A property surrounded on all sides by property with the same owner is not landlocked. A property owner cannot landlock themselves.

BREAKING DOWN Landlocked

Landlocked property is generally worth less than other properties, due to its inaccessibility, as the old saying goes in real estate, "location, location, location." This disadvantage makes these properties harder to sell in many instances.

HISTORY OF CONSUMER PRICE INDEX

CERTIFIED BY STATE TAX COMMISSION

<u>YEAR</u>	<u>CPI</u>	<u>CPI MULTIPLIER</u>
1980	11.3	1.077
1981	13.5	1.113
1982	10.4	1.135
1983	6.1	1.104
1984	3.2	1.061
1985	4.3	1.032
1986	3.6	1.043
1987	1.9	1.036
1988	3.7	1.019
1989	4.1	1.037
1990	4.8	1.041
1991	5.4	1.048
1991	4.2	1.054
1993	3.0	1.042
1994	3.0	1.030

Proposal A Implemented

<u>YEAR</u>	<u>CPI</u>	<u>CPI MULTIPLIER</u>
1995	2.6	1.026
1996	2.8	1.028
1997	2.8	1.028
1998	2.7	1.027
1999	1.6	1.016
2000	1.9	1.019
2001	3.2	1.032
2002	3.2	1.032
2003	1.5	1.015
2004	2.3	1.023
2005	2.3	1.023
2006	3.3	1.033
2007	3.7	1.037
2008	2.3	1.023
2009	4.4	1.044
2010	-0.0	0.997
2011	3	1.017
2012	1.7	1.027
2013	2.7	1.024
2014	2.4	1.016
2015	1.6	1.016
2016	1.6	1.003
2017	0.3	1.009
2018	0.9	1.021
2019	2.1	1.024
2020	2.4	1.019
2021	1.9	1.014
2022	1.4	1.014
2022	3.3	1.033
2023	7.9	1.050
2024	5.1	1.050

CAPPED VALUE FORMULA: (Previous Taxable Value - LOSSES) x CPI Multiplier + ADDITIONS
Taxable Value is the lower of Capped Value or Equalized Value for all parcels -
EXCEPT Prior Year Transfers which uncap to Equalized in the year after TRANSFER.

TAX CALENDAR

2024 BOARD OF REVIEW

DATE	EXPLANATION
December 31, 2023	Tax Day for 2023 Assessments (SITUS)
February 20, 2024	Last Day to File Personal Property Statements
March 4, 2024	Assessor Completes & Certifies Assessment Roll
March 5, 2024	BOR Assumes Jurisdiction of Assessment Roll Holds organizational meeting (1st meeting BOR)
March 11,12,13,14	Second meeting may be held Mon, Tues, or Wed. Taxpayers Appeals presented to Board of Review Minimum of 6 hours first meeting; Additional 6 hours that week, Start no earlier than 9 am or no later than 3 pm. 3 hours of required sessions must be held after 6 pm.
April 1, 2024	Unless concluded earlier, this is last day for Board of Review to hear appeals; Last day for BOR to Certify Assessment Roll.
April 3, 2024	Completed roll, with BOR certification, Delivered to County Equalization Dept not later than 10th day after Adjournment of BOR or by April 5, whichever is earlier
May 31, 2024	Last day to appeal to MTT for Comm, Ind., Utility.
June 3, 2024	Last day to Notify Taxpayer of BOR decision (first Monday in June)
July 1, 2024	Last day to Appeal Classification to State Tax Comm.
July 16, 2024	July BOR for Clerical Errors/Mistakes of Fact
July 31, 2024	Last day to Appeal BOR decision to MI. Tax Tribunal
November 1, 2024	Last day to qualify for Principal Residence Exemption
December 10, 2024	December BOR for Clerical Error/Mistakes of Fact
December 31, 2024	Tax Day for 2025 Assessments (SITUS)

HOW TO READ YOUR NOTICE OF ASSESSMENT

Every year, you receive a Notice of Assessment indicating changes in the assessed value and the taxable value of your property, as well as the exemption, classification, and transfer information. The assessed value represents 50% of the estimated market value of your property and the taxable value indicates how much of that value you will pay taxes on.

THIS IS NOT A TAX BILL, WHAT IS IT?

The Assessment Notice is just that – a notice. It indicates the change in the estimated value of your property and how much of that value is taxable. It does not indicate what your taxes will be for this year.

DO YOU HAVE A PRINCIPLE RESIDENCE EXEMPTION?

Having a principle residence exemption saves you approximately \$18.00 in actual property tax per \$1,000 of taxable value. You must own and occupy the property to qualify.

What does this mean?

Based on the change in taxable value, this is an estimate of the change in your tax bill.

WHY YOUR ASSESSMENT CHANGED.

The assessor recalculates the value of property every year. This area provides a general explanation of why the assessment changed. Even if you haven't made any changes to your property in the past year, your assessment will likely change to reflect the current real estate market within your neighborhood.

I haven't made any changes to my property why did my Taxable value go up?

Taxable value: The value used to calculate your property taxes. May increase annually by the rate of inflation or 5%, whichever is less.

(RESIDENTIAL-IMPROVED)

Indicates that there are buildings (improvements) on the property. This **DOES NOT** indicate that you are being assessed for improvements. *i.e. painting, siding, new windows, or a new roof*

THIS IS NOT A TAX BILL

L-4400

Notice of Assessment, Taxable Valuation, and Property Classification

The following information is subject to P.A. 501 of 1993, Act 211 of 2006, and Act 211 of 2006, as amended. This is a public document and is subject to review by the public.

FROM CITY OF SAULT STE MARIE CITY ASSESSOR 225 E PORTAGE AVE SAULT STE MARIE MI 49783		PARCEL IDENTIFICATION PARCEL NUMBER: 17-051-123-456-00 PROPERTY ADDRESS: 123 WATER STREET SAULT SAINTE MARIE, MI 49783	
OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL: PROPERTY OWNER 123 WATER STREET SAULT SAINTE MARIE MI 49783-478		PRINCIPAL RESIDENCE EXEMPTION % Exempt As "Homestead Principal Residence": 100.00% % Exempt As "Qualified Agricultural Property": .00% % Exempt As "MBT Industrial Personal": .00% % Exempt As "MBT Commercial Personal": .00% Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
LEGAL DESCRIPTION LOCKS ADD LOT 1 BLK 3			
ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401			
PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED) (RESIDENTIAL-IMPROVED)			
The change in taxable value will increase/decrease your tax bill for the 2023 year by approximately \$148		PRIOR AMOUNT YEAR: 2022	CHANGE FROM PRIOR YEAR TO CURRENT YEAR
1. TAXABLE VALUE:		67,041	70,393
2. ASSESSED VALUE		71,400	75,700
3. TENTATIVE EQUALIZATION FACTOR: 1.000			
4. STATE EQUALIZED VALUE (SEV)		71,400	75,700
5. There WAS or WAS NOT a transfer of ownership on this property in 2022		WAS NOT	
6. Assessor Change Reason(s): Market Adjustment			

The 2023 Inflation rate Multiplier is: 1.05

Questions regarding the Notice of Assessment, Taxable Valuation and Property Classification may be directed to the Following.

Name: ASSESSOR	Phone: (906) 332-5712	Email Address:
March Board of Review Appeal Information: THE 2023 MARCH BOARD OF REVIEW PROTEST HEARINGS WILL BE HELD AT THE SAULT STE MARIE CITY HALL, 2ND FLOOR COMMISSION CHAMBERS, 225 E PORTAGE AVE, SAULT STE MARIE MI 49783 MONDAY MARCH TUESDAY MARCH FOR AN APPOINTMENT CALL 906-832-5710		

It is important that you review your property assessment record for any errors. If you have questions, you may call the assessor's office. If you want to appeal any of the values or other determinations, you **MUST** appeal to the Board of Review. The notice indicates the dates and times the Board of Review is in session to hear protests to the assessed value of your property. Any evidence you can provide to the Board of Review as to why you feel the assessment is incorrect makes the appeal more effective.

The change reason **MARKET ADJUSTMENT** is the change in value based on the market.

I haven't made any improvements to my house. Why did my assessed value change? Your market value can change even when there is no physical change to your property. A growing economy and increasing population can push housing values steadily upward. The assessor does not create increases in property values. The assessor recognizes changes as they occur and must adjust values accordingly.

SALE STUDY for 2024

LAND TIME ADJUSTMENT =
2023

Tax year

Average Inflation Rate =
0.00%

per year
per month

Parcel #	NBH	Street Name- Location	Acreage	SALE YEAR	SALE MONTH	SALE MONTH for time adj	SALE AMNT land and	Building Appraisal	Land Residual Adjusted	Land Value Adjusted	per year per month Cost Acre	Cost SQFT
Non-waterfront												
VACANT property sales												
010-051-005-00		Raber	40.00	2021	4	16	\$25,000		25,000	25,000	625	0.014
010-051-003-00		Raber	40.00	2022	11	11	\$38,000		38,000	38,000	950	0.022
010-165-003-00		Raber	40.00	2022	4	4	\$31,500		31,500	31,500	788	0.016
010-165-007-00		Raber	40.00	2021	7	16	\$20,000		20,000	20,000	500	0.011
010-137-018-00		Raber	43.28	2021	7	19	\$50,000		50,000	50,000	1,155	0.027
010-167-004-00		Raber	47.00	2023	3	-9	\$45,000		45,000	45,000	957	0.022
005-080-001-00		DeTour	70.60	2022	2	2	\$90,000		90,000	90,000	1,275	0.029
008-166-011-00		Pickford	73.30	2021	2	14	\$75,000		75,000	75,000	1,023	0.023
005-069-008-00		DeTour	80.00	2021	11	23	\$90,000		90,000	90,000	1,125	0.026
005-077-004-00		DeTour	80.00	2023	3	-1	\$72,000		72,000	72,000	900	0.021
010-010-011-00		Raber	80.00	2022	3	3	\$15,000		15,000	15,000	188	0.004
010-033-001-00		DeTour	80.00	2023	3	-9	\$82,000		82,000	82,000	1,025	0.024
005-069-005-00		DeTour	120.00	2021	3	-4	\$51,500		51,500	51,500	429	0.010
005-085-011-00		DeTour	120.00	2021	11	23	\$80,000		80,000	80,000	667	0.015
010-062-001-50		Raber	290.00	2023	1	-11	\$205,000		205,000	205,000	875	0.020
											707	0.016
												108.03 acre

median acre 10.3 median 2.100 0.048

Non-Waterfront Acreage Tables FOR 2024					
acre	1.0	1.5	2.0	2.5	3.0
11560	11560	25309	39117	28445	17772
3.0	3.0	4.0	5.0	7.0	10
17163	17163	16553	17424	25621	18295
40	40	50	100	29621	30
29621	29621	58371	87120	29621	29621

Cost per square ft	1 acre	2 acre	3 acre
5.00	0.264	0.449	0.136
20,000	0.076	40,000	10,000
0.034	0.017	0.042	0.042
100,000	0.002		

SALE STUDY for 2024

SALE STUDY for 2024										Tax year		LAND TIME ADJUL.		Average Inflation Rate =		per year																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
Parcel #	NBH	Street Name-Location	Effic. FRONTAGE	Average DEPTH	Acreage	SALE YEAR	SALE MONTH	Month for time adj	SALE AMT land and Improvements	Land Residual	Land Residual Adjusted	Land Value Adjusted	Cost Per FF	Cost Per SQFT	Cost Per Acre																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											

Waterfront Large parcels or alllands

Parcel #	NBH	Street Name-Location	Effic. FRONTAGE	Average DEPTH	Acreage	SALE YEAR	SALE MONTH	Month for time adj	SALE AMNT and Improvements	Building Appraisal Year of Sale	Land Residual	Land Residual Adjusted	Land Value Adjusted	Cost Per FF	Cost Per SQFT	Cost Per Acre
010-132-020-00		Raber Township	420.3	994.3	9.59	2022	4.00	4	\$50,000	0	50,000		50,000	118.86		5,213.76
005-075-030-00		Detour	444.6	502.6154	51.30	2022	9.00	9	\$59,500	0	59,500		59,500	133.36		1,159.84
005-063-003-00		Detour	1400	1811.72	51.80	2020	10.00	34	\$101,000	0	101,000		101,000	721.41		22,261.11
005-086-001-00		Detour	404	4917.751	45.81	2019	1.00	37	\$51,500	0	51,500		51,500	177.46		1,126.14
051-039-040-50		SSM-Island No 3	600	5769	20.00	2022	11.00	11	\$145,000	0	145,000		145,000	261.67		7,250.00
010-138-008-40		Raber Township	176.7	582	2.28	2019	9.00	45	\$20,000	0	20,000		20,000	113.19		8,771.93
010-156-001-00		Raber Township	619.9	1750.3	24.91	2020	6.00	30	\$50,000	0	50,000		50,000	80.66		2,007.23
		Median value	600	1,812	25						51,500		51,500	113.19		21,70
																2007.23

2023 Waterfront Land Values for 2024

Study			
Median Ftg	Median Depth	Adj	Land Value
600	1,612	51,500	85.63
125	427	46,500	372.00

Lg parcels or wet

Sm parcels/ comm

** standard frontage/ depth for 1m parcel/comm based on entire database entry (median front & depth)

SALE STUDY for 2024				LAND TIME ADJUSTMENT - 2023				Average Inflation Rate = 0.00% per year			
Tax year				0.00%				0.00%			
Tax year				0.00%				0.00%			
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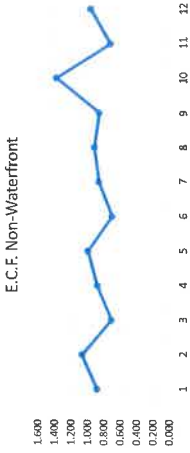
Agricultural land value for 2024

0.020 per square foot
40 tillable acres and up
smaller average value based on non/tillable land value

SALE STUDY 2023 for 2024										LAND TIME ADJUSTMENT = 2023										Average Inflation Rate :		0.00% per year 0.00% per month				
Parcel #	NBH	Street Name- Location	Effect	FRONTAGE	Average DEPTH	Acreage	SALE YEAR	SALE MONTH	Month for time adj	SALE AMNT land & impr	Building Appraisal	Land Residual	Land Residual Adjusted	Land Value Adjusted	cost per SqFt			cost per Acre								
2023															MINUS adj for listings			10.09%								
004-122-041-00		Dafter SEC 22 T46N R1W		200	598.06	2.70	2022		3	\$10,000	0	10,000	\$10,000	\$10,000	\$10,000			0.09								
008-075-064-00		Kinross SEC 25 T46N R2W		437	266.14462	2.67	2021		5	\$12,000	0	12,000	\$12,000	\$12,000	\$12,000			0.10								
011-505-022-00		Rudyard SEC 5 T44N R2W		240	225.06	1.24	2022		8	\$40,000	0	40,000	\$40,000	\$40,000	\$40,000			0.74								
012-306-014-00		Soo		228.35	940.44581	4.93	2022		4	\$130,000	0	130,000	\$130,000	\$130,000	\$130,000			0.81								
Median acre															2.59			Average			0.39			16,706		
Large commercial parcels and water front are using residential tables																		Median cost per SqFt used for commercial/industrial 2024			0.35					

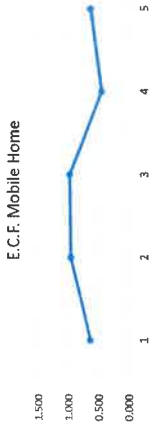
2024 Raber Non-Water ECF
NWF Single Family

Parcel Number	Street Address	Sale Date	Sale Price	Adj. Sale \$	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.
010-410-061-00	23295 S ROCKY POINT RD	03/28/23	\$112,000	\$86,999	\$12,553	\$99,447	\$113,201	0.878
010-083-005-00	29440 S SPRINGER RD	01/27/23	\$86,999	\$86,999	\$31,298	\$55,701	\$52,484	1.061
010-145-015-00	18437 E M 48	12/09/22	\$106,900	\$106,900	\$32,073	\$74,827	\$106,900	0.959
010-145-003-00	30049 S Raber Rd	11/09/22	\$185,000	\$285,000	\$117,870	\$147,545	\$168,808	0.874
010-350-007-00	26816 S Raber Bay Dr	11/07/22	\$200,000	\$200,000	\$8,050	\$159,549	\$161,577	0.987
010-350-020-00	26948 S POINT AUX FRENES RD	06/24/22	\$54,900	\$54,900	\$8,133	\$46,767	\$67,638	0.691
010-350-010-00	26926 S Raber Bay Rd	06/23/22	\$69,000	\$69,000	\$3,427	\$65,573	\$76,778	0.854
010-158-006-50	25641 S Raber Rd	05/10/22	\$190,000	\$190,000	\$71,253	\$118,747	\$126,297	0.912
010-147-006-00	12634 E TRAYNOR RD	04/26/22	\$97,900	\$97,900	\$4,370	\$93,530	\$110,034	0.850
010-183-001-00	14284 E Lime Island Rd	11/04/21	\$40,000	\$40,000	\$7,365	\$32,635	\$23,736	1.375
010-146-004-00	18582 E M 48	09/24/21	\$60,000	\$60,000	\$17,740	\$42,260	\$71,006	0.714
010-167-005-00	13678 E CLAY RD	08/20/21	\$160,000	\$160,000	\$30,615	\$129,384	\$135,052	0.958
Totals:			\$1,471,699	\$1,471,699	\$1,071,397	\$1,214,386		
							E.C.F. =>	0.882
							Ave. E.C.F. =>	0.905



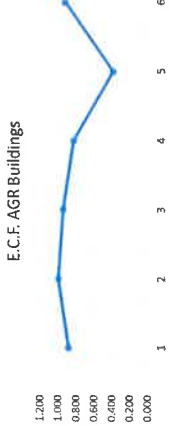
All Mobile Homes

Parcel Number	Street Address	Sale Date	Sale Price	Adj. Sale \$	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.
010-165-033-75	S Buckeye Ln	12/29/22	\$13,000	\$13,000	\$2,772	\$10,228	\$13,930	0.642
010-148-016-00	18393 E M 48	08/08/22	\$75,000	\$75,000	\$28,445	\$46,555	\$48,175	0.966
010-158-016-50	13795 S CLAY RD	07/28/22	\$50,000	\$50,000	\$17,276	\$32,724	\$13,113	0.988
010-136-023-00	237330 E Petite Bluff Rd	06/17/21	\$100,000	\$100,000	\$58,408	\$41,592	\$89,880	0.462
010-167-015-00	13349 E MIXES LANDING RD	06/17/21	\$45,000	\$45,000	\$18,719	\$26,281	\$40,658	0.646
Totals:			\$283,000	\$283,000	\$157,380	\$227,854		
							E.C.F. =>	0.691
							Ave. E.C.F. =>	0.741



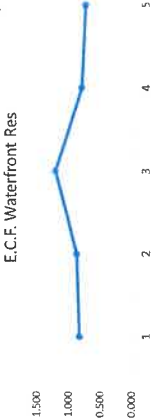
All AGR Buildings

Parcel Number	Street Address	Sale Date	Sale Price	Adj. Sale \$	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.
010-145-003-00	30049 S Raber Rd	11/09/22	\$285,000	\$285,000	\$117,870	\$117,585	\$22,407	0.874
010-350-007-00	26816 S Raber Bay Dr	11/07/22	\$200,000	\$200,000	\$8,050	\$32,401	\$32,812	0.987
004-102-016-00	1717 W 6 MILE RD	10/24/22	\$182,000	\$182,000	\$68,361	\$13,763	\$14,740	0.934
010-128-004-00	22804 S MAPLE POINT RD	08/29/22	\$480,000	\$480,000	\$47,513	\$13,134	\$16,052	0.818
010-158-016-30	13957 E Clay Rd	11/17/22	\$58,000	\$58,000	\$32,472	\$5,503	\$17,400	0.374
010-158-006-50	25641 S Raber Rd	05/10/22	\$190,000	\$190,000	\$71,253	\$50,054	\$54,883	0.912
Totals:			\$1,395,000	\$1,395,000	\$135,440	\$154,294		
							E.C.F. =>	0.856
							Ave. E.C.F. =>	0.805



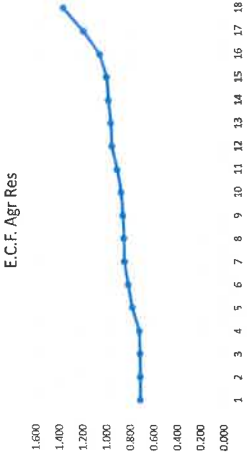
2024 Waterfront Res ECF

Parcel Number	Street Address	Sale Date	Sale Price	Adj. Sale \$	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.
010-128-004-00	22804 S MAPLE POINT RD	08/29/22	\$480,000	\$480,000	\$47,513	\$419,483	\$512,540	0.818
010-165-004-00	26171 S POINT RD	04/16/21	\$190,000	\$190,000	\$64,426	\$125,574	\$145,634	0.862
010-460-016-00	23296 S ROCKY POINT RD	08/11/22	\$152,000	\$152,000	\$54,195	\$97,805	\$81,482	1.000
010-460-008-00	13369 E NICOLE LN	02/25/22	\$240,000	\$240,000	\$43,509	\$176,491	\$225,476	0.782
010-460-022-00	13672 E NICOLE LN	08/25/21	\$499,900	\$499,900	\$96,747	\$403,153	\$558,095	0.722
Totals:			\$1,561,900	\$1,561,900		\$1,222,316	\$1,523,227	
						E.C.F. =>		0.802
						Ave. E.C.F. =>		0.877



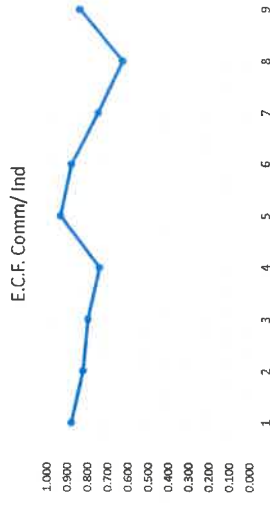
Agriculture Res ECF

Parcel Number	Street Address	Sale Date	Sale Price	Adj. Sale \$	Land + Yard	Bldg. Residual	Cost Man. \$	E.C.F.
010-320-007-00	28773 S RABER RD	08/19/22	\$269,000	\$269,000	\$17,501	\$251,499	\$352,811	0.713
010-146-004-00	16582 E M 48	09/24/21	\$69,000	\$69,000	\$17,740	\$51,260	\$71,825	0.714
010-460-008-00	13369 E NICOLE LN	08/06/21	\$225,000	\$225,000	\$63,569	\$161,431	\$225,340	0.716
010-460-022-00	13672 E NICOLE LN	08/25/21	\$499,900	\$499,900	\$96,747	\$403,153	\$557,756	0.723
010-128-004-00	22804 S MAPLE POINT RD	08/29/22	\$480,000	\$480,000	\$63,569	\$417,431	\$512,229	0.816
010-147-006-00	12634 E TRAYNOR RD	04/26/22	\$97,900	\$97,900	\$4,370	\$93,530	\$110,064	0.850
010-350-010-00	26926 S RABER BAY RD	06/23/22	\$69,000	\$69,000	\$3,427	\$65,573	\$76,797	0.854
010-165-004-00	26171 S POINT RD	04/16/21	\$190,000	\$190,000	\$64,426	\$125,574	\$145,546	0.863
010-410-061-00	23295 S ROCKY POINT RD	03/28/23	\$112,000	\$112,000	\$12,553	\$99,447	\$113,230	0.878
010-159-006-50	25641 S RABER RD	05/10/22	\$190,000	\$190,000	\$74,875	\$115,125	\$126,325	0.911
010-167-005-00	13678 E CLAY RD	08/20/21	\$160,000	\$160,000	\$30,616	\$129,384	\$135,088	0.958
010-148-016-00	18393 E M 48	08/08/22	\$75,000	\$75,000	\$28,445	\$46,555	\$48,188	0.966
010-158-016-50	13795 S CLAY RD	07/28/22	\$50,000	\$50,000	\$17,276	\$32,724	\$33,122	0.988
010-350-007-00	26816 S RABER BAY DR	11/07/22	\$200,000	\$200,000	\$38,008	\$161,992	\$161,576	1.003
010-083-005-00	29440 S SPRINGER RD	01/27/23	\$86,999	\$86,999	\$31,298	\$55,701	\$52,484	1.061
010-400-016-00	23296 S ROCKY POINT RD	08/11/22	\$152,000	\$152,000	\$54,195	\$97,805	\$81,434	1.201
010-183-001-00	14284 E LIME ISLAND RD	11/04/21	\$40,000	\$40,000	\$7,365	\$32,635	\$23,736	1.375
Totals:			\$3,205,799	\$3,205,799		\$2,517,650	\$3,052,890	
						E.C.F. =>		0.825
						Ave. E.C.F. =>		0.910



Rubber Commercial / Industrial ECF 2024

Parcel Number	Sale Date	Sale Price	Adj. Sale \$	Land + Yard	Blg.-Residual	Cost Man. \$	E.C.F.
006-165-015-51	08/24/22	\$200,000	\$200,000	\$10,800	\$189,200	\$215,025	0.880 Office
006-165-023-025	05/06/22	\$90,000	\$90,000	\$6,667	\$83,333	\$101,290	0.823 Office
008-550-013-00	07/21/22	\$120,000	\$120,000	\$44,996	\$75,004	\$93,975	0.798 snack shop
014-422-001-50	09/15/21	\$50,000	\$50,000	\$13,879	\$36,121	\$48,726	0.741 Office
006-103-001-75	02/15/22	\$300,000	\$300,000	\$49,895	\$250,105	\$267,611	0.935 lt manuf
008-030-001-85	01/12/23	\$500,000	\$500,000	\$25,890	\$474,110	\$539,002	0.880 warehouse
008-034-010-00	02/08/23	\$125,000	\$125,000	\$35,264	\$89,736	\$119,860	0.749 garage
011-005-021-00	09/08/22	\$165,000	\$165,000	\$76,200	\$88,800	\$141,534	0.627 warehouse
014-067-020-00	01/03/22	\$220,000	\$220,000	\$51,629	\$168,371	\$200,596	0.839 garage
Totals:		\$1,770,000	\$1,770,000		\$1,454,780	\$1,727,619	E.C.F. => 0.842
						Avg. E.C.F. =>	0.806





RABER TWP.

TO ESTIMATE 2024 TAX BILL MULTIPLY TAXABLE VALUE (TV):

2024 HOMESTEAD TAXABLE VALUE BY

DETOUR	.02611
PICKFORD	.02936
LES CHEN	.02436

OR

2024 NON-HOMESTEAD TAXABLE VALUE BY

DETOUR	.04411
PICKFORD	.04736
LES CHEN	.04263

INFLATION RATE MULTIPLIER IS: **1.05 (Capped Value)**

NOTE: 1.051 (Headlee)