2026 JULY BOARD OF REVIEW
Raber Township
16315 E M48 Goetzville MI 49736

Minutes
July 21, 2026

CALL TO ORDER
7:00 PM by ESSLIN

ROLL CALL

DAVID OPOLKA-	PRESENT
DAVE ESSLIN-	PRESENT
BOB BOSLEY-	PRESENT
LINDA JOHNSON -	PRESENT SUPERVISOR
TINA FULLER-	PRESENT ASSESSOR

PUBLIC COMMENT

NONE

QUALIFIED ERROR
VETERANS' EXEMPTION
(NOTE EACH ITEM NEEDS A SEPARATE VOTE)

PROPERTY #	NAME	REQUEST CHANGE FROM	REQUEST CHANGE TO	REASON	MOTION/SUPPORT
010-146-017-00	Lisa M Peasley	AV N/A TV N/A	AV N/A TV N/A	The Veterans' exemption was omitted on the 2025 assessment roll and was not denied for that tax year. Accept affidavit as filed	**MOTION BY: OPOLKA** To grant the Veterans' exemption as filed for 2025 **SUPPORT: BOSLEY** **VOTE: ALL AYES** MOTION CARRIED
010-168-004-00	Clarence Hall	AV N/A TV N/A	AV N/A TV N/A	The Veterans' exemption was omitted on the 2025 assessment roll and was not denied for that tax year. Accept affidavit as filed	**MOTION BY: OPOLKA** To grant the Veterans' exemption as filed for 2025 **SUPPORT: ESSLIN** **VOTE: ALL AYES** MOTION CARRIED
010-051-003-80	Bartt Benjamin	AV N/A TV N/A	AV N/A TV N/A	The Veterans' exemption was omitted on the 2025 assessment roll and was not denied for that tax year. Accept affidavit as filed	**MOTION BY: OPOLKA** To grant the Veterans' exemption as filed for 2025 **SUPPORT: ESSLIN** **VOTE: ALL AYES** MOTION CARRIED

010-300-021-00	Robert Bosley	AV N/A TV N/A	AV N/A TV N/A	The Veterans' exemption was omitted on the 2025 assessment roll and was not denied for that tax year. Accept affidavit as filed	**MOTION BY: OPOLKA** To grant the Veterans' exemption as filed for 2025 **SUPPORT: ESSLIN** **VOTE: ALL AYES** MOTION CARRIED

QUALIFIED ERRORS
(NOTE EACH ITEM NEEDS A SEPARATE VOTE)

PROPERTY #	NAME	REQUEST CHANGE FROM	REQUEST CHANGE TO	REASON	MOTION/SUPPORT
010-183-006-00	Cheryl Masker	AV N/A TV 57,400	AV N/A TV 34,520	Transfer of ownership from Father to Daughter- Late file of PTA. Recap for 2025	**MOTION BY: OPOLKA** To recap the taxable value for 2025 to 34,520 **SUPPORT: BOSLEY** **VOTE: ALL AYES** MOTION CARRIED
010-183-004-00	Cheryl Masker	AV N/A TV 700	AV N/A TV 356	Transfer of ownership from Father to Daughter- Late file of PTA. Recap for 2025	**MOTION BY: OPOLKA** To recap the taxable value for 2025 to 356 **SUPPORT: BOSLEY** **VOTE: ALL AYES** MOTION CARRIED

HARDSHIP EXEMPTION
(NOTE EACH ITEM NEEDS A SEPARATE VOTE)

PROPERTY #	NAME	REQUEST CHANGE FROM	REQUEST CHANGE TO	REASON	MOTION/SUPPORT
010-330-008-00	Cindy Knight	AV N/A TV N/A	AV N/A TV N/A	Income $31,068 2-Person Household $21,150	**MOTION BY: ESSLIN** To deny exemption request, income exceeds income level for 2-person household **SUPPORT: BOSLEY** **VOTE: ALL AYES** MOTION CARRIED

PUBLIC COMMENT

Jim Traynor- Wanted copy of his 2026 Assessment change notice, claimed the values were incorrect and had questions. The assessed value was adjusted to reflect the market accordingly. The table value increased the rate of inflation.

CLOSE THE MEETING

Motion to adjourn the meeting at 7:15 PM. by ESSLIN

Support: OPOLKA

Vote: all ayes
MOTION CARRIED

Respectfully Submitted by,

____
Linda Johnson- Supervisor, Raber Township

5102 (Rev. 01-19)

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

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

TO: Assessing Officers and Equalization Directors

FROM: Michigan State Tax Commission

SUBJECT: July and December Boards of Review

Bulletin 13 of 2022 is rescinded.

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

JULY AND DECEMBER BOARDS OF REVIEW MEETINGS

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

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

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

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

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

JULY AND DECEMBER BOARDS OF REVIEW ACTIONS AND DECISIONS

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

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

MCL 211.53b states that for the July and December meetings

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

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

AUTHORITY OF THE JULY AND DECEMBER BOARDS OF REVIEW

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

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

Poverty Exemption

Poverty exemption applications can be heard at the March, July, or December Board of Review (this applies to a current year exemption, not an exemption for the immediate preceding year which can only be heard by the July and December Board of Review as a qualified error). However, once a poverty exemption is considered by a Board of Review, it may not be reconsidered by a later Board of Review in the same year. For example, if a poverty exemption is denied at the July Board of Review, it may not be reconsidered at the December Board of Review, even if new information is presented. The Board of Review is required to follow the policy and guidelines adopted by the governing body of the local unit. The Board of Review **cannot** deviate from these adopted policies and guidelines.

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

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

Qualified Agricultural Exemption

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

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

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

Qualified Forest Exemption

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

Disabled Veteran's Exemption

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

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

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

Eligible Development Property Exemption

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

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

Qualified Errors

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

a) A clerical error relative to the correct assessment figures, the rate of taxation, or the mathematical computation relating to the assessing of taxes.

b) A mutual mistake of fact.

c) An adjustment under section 27a(4) (taxable value) or an exemption under section 7hh(3)(b) (qualified start-up business exemption). Note: a correction under 27a(4) can be made for the current year and up to three preceding years.

d) An error of measurement or calculation of the physical dimensions or components of the real property being assessed.

e) An error of omission or inclusion of a part of the real property being assessed.

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

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

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

i) Any of the following errors regarding the disabled veteran's exemption in MCL 211.7b:

1) An error made by the local tax collecting unit in the processing of a timely filed exemption affidavit.
2) A delay in the determination by the United States Department of Veterans Affairs that a veteran is permanently and totally disabled as a result of military service and entitled to veterans' benefits at the 100% rate.
3) **For tax year 2023 only,** a denial by the Board of Review of an exemption claimed by the unremarried surviving spouse.

j) An exemption under section 7u(10), for the immediately preceding tax year only, if the exemption was not on the assessment roll and was not denied for that tax year. A claim for exemption must be filed with the board of review on a form prescribed by the state tax commission and provided by the local assessing unit, accompanied by supporting documentation establishing eligibility for the exemption for that immediately preceding tax year under the criteria in section 7u(2) and any other supporting documentation as may be required by the state tax commission.

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

No Authority

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

- The July and December Boards of Review cannot reconsider any matter which was previously decided by a Board of Review.

- A denial by the assessor, an auditing county, or the Department of Treasury of a Principal Residence Exemption.

- A denial by the assessor of the continuation for the current year of a Qualified Agricultural Property Exemption where the exemption was in existence for the previous year.

- The July and December Boards of Review cannot review the classification determinations made by the assessor and/or by the March Board of Review.

- The July and December Boards of Review cannot consider changes in valuation (true cash value) which are not the result of the correction of a qualified error.

- The July and December Boards of Review cannot recap a Taxable Value where a purchaser of Qualified Agricultural Property files a late Affidavit (after the close of the March Board of Review in the year of the transfer).

- The July and December Boards of Review cannot approve an Eligible Manufacturing Personal Property Exemption, a Small Business Taxpayer Exemption, or a Qualified Heavy Equipment Rental Personal Property Exemption.

- The March, July and December Boards of Review may not consider any aspect of a delayed uncapping of Taxable Value.

- The July and December Boards of Review cannot approve a Poverty Exemption for any year prior to the current year, unless presented as a Qualified Error for the immediately preceding tax year only and the exemption was not on the assessment roll and was not denied for that tax year.

- The July and December Boards of Review cannot review a denial by the Department of Agriculture and Rural Development of a Qualified Forest Exemption.

Michigan Department of Treasury
4031 (Rev. 09-22)

Assessment Year: 2025

07/21/2026

July/December Board of Review Affidavit

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

Petition/Docket #: 26-JBOR-1

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

Form 3128 (L-4035a) must be completed by the Board of review and made a part of the Board of Review Records whenever a change is made to a parcel of property which causes a change in taxable value.

PART A: PROPERTY IDENTIFICATION

Owner Name: MASKER CHERYL M & RANDALL S			
Owner Street Address: 29183 S BIRCH TREE LN	City: GOETZVILLE	State: MI	ZIP Code: 49736
Parcel Number: 010-183-006-00	Property School District: DETOUR AREA SCHOOLS	Property Classification: 401	
Property Street Address: 29183 S BIRCH TREE LN	City: GOETZVILLE	State: MI	ZIP Code: 49736

PART B: BOARD OF ADJUSTMENTS

Item or Taxing Authority	Note or Millage	Original	Adjusted	Difference
RABER TOWNSHIP	ASSESSOR			
Assessed Value	JBOR	57,400	57,400	0
Taxable Value	09/21/2026	57,400	34,520	-22,880
P.R.E.		0.00 %	0.00 %	0.00 %
Property Class		Residential		
School District		17050		
Classification		Ad Valorem		
Veteran Exemption		None	None	
TOTALS				

Reason for change (see instructions on page 2.)

- ☐ Poverty Exemption
- ☐ Qualified Agricultural Exemption
- ☐ Disabled Veterans Exemption
- ☐ Qualified Forest Exemption
- ☐ Eligible Development Property Exemption
- ☐ Qualified Error RECAP (State specific qualified error in 211.53b(6))

Explanation: *MCL 211.27a(4) - Recapping*

PART C: CERTIFICATION, BOARD OF REVIEW MEMBERS

We, the undersigned members of RABER TOWNSHIP ASSESS *Board of Review, swear of affirm the above information is, to the best of our knowledge, true.*

Signature	Date	Signature	Date
[signature]	July 21 2026		
[signature]	JULY 21/2026		
[signature]	7/21/26		

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

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

Michigan Department of Treasury
4031 (Rev. 09-22)

Assessment Year: 2025

07/21/2026

July/December Board of Review Affidavit

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

Petition/Docket #: 26-JBOR-2

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

Form 3128 (L-4035a) must be completed by the Board of review and made a part of the Board of Review Records whenever a change is made to a parcel of property which causes a change in taxable value.

PART A: PROPERTY IDENTIFICATION

Owner Name			
MASKER CHERYL M & RANDALL S			
Owner Street Address	**City**	**State**	**ZIP Code**
29183 S BIRCH TREE LN	GOETZVILLE	MI	49736
Parcel Number	**Property School District**	**Property Classification**	
010-183-007-00	DETOUR AREA SCHOOLS	402	
Property Street Address	**City**	**State**	**ZIP Code**
29183 S BIRCH TREE LN	GOETZVILLE	MI	49736

PART B: BOARD OF ADJUSTMENTS

Item or Taxing Authority	Note or Millage	Original	Adjusted	Difference
RABER TOWNSHIP	ASSESSOR			
Assessed Value	JBOR	700	700	0
Taxable Value	07/21/2026	700	356	-344
P.R.E.		0.00 %	0.00 %	0.00 %
Property Class		Residential		
School District		17050		
Classification		Ad Valorem		
Veteran Exemption		None	None	
TOTALS				

Reason for change (see instructions on page 2.)

- [ ] Poverty Exemption
- [ ] Qualified Agricultural Exemption
- [ ] Disabled Veterans Exemption
- [ ] Qualified Forest Exemption
- [ ] Eligible Development Property Exemption
- [ ] Qualified Error RECAP
(State specific qualified error in 211.53b(6))

Explanation: *MCL 211.27a(4) - Recapping*

PART C: CERTIFICATION, BOARD OF REVIEW MEMBERS

We, the undersigned members of RABER TOWNSHIP ASSESS *Board of Review, swear of affirm the above information is, to the best of our knowledge, true.*

Signature	Date	Signature	Date
[signature]	July 21, 2026		
[signature]	July 21/2026		
[signature]	7/21/26		

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

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

Michigan Department of Treasury
4031 (Rev. 09-22)

Assessment Year: 2025

07/21/2026

July/December Board of Review Affidavit

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

Petition/Docket #: 26-JBOR-3

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

Form 3128 (L-4035a) must be completed by the Board of review and made a part of the Board of Review Records whenever a change is made to a parcel of property which causes a change in taxable value.

PART A: PROPERTY IDENTIFICATION

Owner Name	PEASLEY LISA
Owner Street Address	12133 E TRAYNOR RD
City	GOETZVILLE
State	MI
ZIP Code	49736-9316
Parcel Number	010-146-017-00
Property School District	PICKFORD PUBLIC SCHOOLS
Property Classification	401
Property Street Address	12133 E TRAYNOR RD
City	GOETZVILLE
State	MI
ZIP Code	49736

PART B: BOARD OF ADJUSTMENTS

Item or Taxing Authority	Note or Millage	Original	Adjusted	Difference
RABER TOWNSHIP	ASSESSOR			
Assessed Value	JBOR	66,500	66,500	0
Taxable Value	09/21/2026	51,195	51,195	0
P.R.E.		100.00 %	100.00 %	0.00 %
Property Class		Residential		
School District		17090		
Classification		Ad Valorem		
Veteran Exemption		None	Entire	
TOTALS				

Reason for change (see instructions on page 2.)

- ☐ Poverty Exemption
- ☐ Qualified Forest Exemption
- ☐ Qualified Agricultural Exemption
- ☐ Eligible Development Property Exemption
- ☒ Disabled Veterans Exemption
- ☐ Qualified Error ____________________ (State specific qualified error in 211.53b(6))

Explanation: *MCL 211.7b - Veteran Exemption Qualified Error*

PART C: CERTIFICATION, BOARD OF REVIEW MEMBERS

We, the undersigned members of RABER TOWNSHIP ASSESS *Board of Review, swear of affirm the above information is, to the best of our knowledge, true.*

Signature	Date	Signature	Date
[signature]	July 21, 2026		
[signature]	JULY 21, 2026		
[signature]	7/21/26		

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

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

Michigan Department of Treasury
4031 (Rev. 09-22)

Assessment Year: 2025

07/21/2026

July/December Board of Review Affidavit

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

Petition/Docket #: 26-JBOR-4

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

Form 3128 (L-4035a) must be completed by the Board of review and made a part of the Board of Review Records whenever a change is made to a parcel of property which causes a change in taxable value.

PART A: PROPERTY IDENTIFICATION

Owner Name: HALL CLARENCE L & PAULA M			
Owner Street Address: 26432 S RABER RD	City: GOETZVILLE	State: MI	ZIP Code: 49736-9378
Parcel Number: 010-168-004-00	Property School District: DETOUR AREA SCHOOLS	Property Classification: 401	
Property Street Address: 26432 S RABER RD	City: GOETZVILLE	State: MI	ZIP Code: 49736

PART B: BOARD OF ADJUSTMENTS

Item or Taxing Authority	Note or Millage	Original	Adjusted	Difference
RABER TOWNSHIP	ASSESSOR			
Assessed Value	JBOR	87,700	87,700	0
Taxable Value	07/21/2026	87,700	87,700	0
P.R.E.		100.00 %	100.00 %	0.00 %
Property Class		Residential		
School District		17050		
Classification		Ad Valorem		
Veteran Exemption		None	Entire	
TOTALS				

Reason for change (see instructions on page 2.)

- ☐ Poverty Exemption
- ☐ Qualified Forest Exemption
- ☐ Qualified Agricultural Exemption
- ☐ Eligible Development Property Exemption
- ☒ Disabled Veterans Exemption
- ☐ Qualified Error ____________ (State specific qualified error in 211.53b(6))

Explanation: *MCL 211.7b - Veteran Exemption Qualified Error*

PART C: CERTIFICATION, BOARD OF REVIEW MEMBERS

We, the undersigned members of RABER TOWNSHIP ASSESS *Board of Review, swear of affirm the above information is, to the best of our knowledge, true.*

Signature	Date	Signature	Date
[signature]	July 21 2026		
R Bosley	July 21, 2026		
[signature]	7/21/26		

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

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

Michigan Department of Treasury
4031 (Rev. 09-22)

Assessment Year: 2025

07/21/2026

July/December Board of Review Affidavit

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

Petition/Docket #: 26-JBOR-5

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

Form 3128 (L-4035a) must be completed by the Board of review and made a part of the Board of Review Records whenever a change is made to a parcel of property which causes a change in taxable value.

PART A: PROPERTY IDENTIFICATION

Owner Name: BENJAMIN BARTT & DANIELLE			
Owner Street Address: 11394 E GOGOMAIN RD	City: PICKFORD	State: MI	ZIP Code: 49774-8915
Parcel Number: 010-051-003-80	Property School District: DETOUR AREA SCHOOLS	Property Classification: 401	
Property Street Address: 11394 E GOGOMAIN RD	City: PICKFORD	State: MI	ZIP Code: 49774

PART B: BOARD OF ADJUSTMENTS

Item or Taxing Authority	Note or Millage	Original	Adjusted	Difference
RABER TOWNSHIP	ASSESSOR			
Assessed Value	JBOR	118,700	118,700	0
Taxable Value	07/21/2026	54,951	54,951	0
P.R.E.		100.00 %	100.00 %	0.00 %
Property Class		Residential		
School District		17050		
Classification		Ad Valorem		
Veteran Exemption		None	Entire	
TOTALS				

Reason for change (see instructions on page 2.)

- [ ] Poverty Exemption
- [ ] Qualified Forest Exemption
- [ ] Qualified Agricultural Exemption
- [ ] Eligible Development Property Exemption
- [x] Disabled Veterans Exemption
- [ ] Qualified Error ____________ (State specific qualified error in 211.53b(6))

Explanation: *MCL 211.7b - Veteran Exemption Qualified Error*

PART C: CERTIFICATION, BOARD OF REVIEW MEMBERS

We, the undersigned members of RABER TOWNSHIP ASSESS *Board of Review, swear of affirm the above information is, to the best of our knowledge, true.*

Signature	Date	Signature	Date
[signature]	July 21 2026		
[signature]	JULY 21, 2026		
[signature]	7/21/26		

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

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

Michigan Department of Treasury
4031 (Rev. 09-22)

Assessment Year: 2025

07/21/2026

July/December Board of Review Affidavit

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

Petition/Docket #: 26-JBOR-~~17~~

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

Form 3128 (L-4035a) must be completed by the Board of review and made a part of the Board of Review Records whenever a change is made to a parcel of property which causes a change in taxable value.

PART A: PROPERTY IDENTIFICATION

Owner Name BOSLEY ROBERT S & SUSAN K LIFE EST			
Owner Street Address 28785 S KOTT LN	City GOETZVILLE	State MI	ZIP Code 49736-9409
Parcel Number 010-300-021-00	Property School District DETOUR AREA SCHOOLS	Property Classification 401	
Property Street Address 28785 S KOTT LN	City GOETZVILLE	State MI	ZIP Code 49736

PART B: BOARD OF ADJUSTMENTS

Item or Taxing Authority	Note or Millage	Original	Adjusted	Difference
RABER TOWNSHIP	ASSESSOR			
Assessed Value	JBOR	139,900	139,900	0
Taxable Value	07/21/2026	122,792	122,792	0
P.R.E.		100.00 %	100.00 %	0.00 %
Property Class		Residential		
School District		17050		
Classification		Ad Valorem		
Veteran Exemption		None	Entire	
TOTALS				

Reason for change (see instructions on page 2.)

- ☐ Poverty Exemption
- ☐ Qualified Forest Exemption
- ☐ Qualified Agricultural Exemption
- ☐ Eligible Development Property Exemption
- ☒ Disabled Veterans Exemption
- ☐ Qualified Error ____________ (State specific qualified error in 211.53b(6))

Explanation: *MCL 211.7b - Veteran Exemption Qualified Error*

PART C: CERTIFICATION, BOARD OF REVIEW MEMBERS

We, the undersigned members of RABER TOWNSHIP ASSESS *Board of Review, swear of affirm the above information is, to the best of our knowledge, true.*

Signature	Date	Signature	Date
[signature]	July 21 2026		
[signature]	JULY 21, 2026		
[signature]	7/21/26		

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

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

Michigan Department of Treasury
3128 (Rev. 11-13)

L-4035a

2025 Taxable Value Calculations Worksheet

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

Parcel No. 010-183-006-00

Petition No. 26-JBOR-1

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

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

SECTION 1

		By Assessor	By B of R
2025 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor.")	=	57,400	34,520
Amount of Losses (See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)	=	0	0
Amount of Additions (See pages 6-11 of STC Bulletin # 3 of 1995 for formulas. IMPORTANT: See STC Bulletin No. 3 of 1997 for change to formula for Replacement Construction).	=	0	0

2025 Capped Value = **(2024 Taxable Value - Losses)** **X CPI** **+ Additions**

= (64,300 - 0) X 1.031 + 0

= 66,293 **By B of R**

2025 Capped Value = 34,520

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

SECTION 2

		By Assessor	By B of R
2025 Assessed Value	=	57,400	57,400

2025 Tentative SEV = 2025 Assessed Value X 2025 Tentative Equalization Factor

= 57,400 **X** 1.000

= 57,400 **By B of R**

2025 Tentative SEV = 57,400

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

2025 Tentative Taxable Value = 34,520

Signature of Secretary, Board of Review	Date
Linda Johnson	7-21-26

www.michigan.gov/treasury

Michigan Department of Treasury
3128 (Rev. 11-13)

L-4035a

2025 Taxable Value Calculations Worksheet

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

Parcel No. 010-183-007-00

Petition No. 26-JBOR-2

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

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

SECTION 1

	By Assessor	By B of R
2025 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor.")=	700	356
Amount of Losses = (See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)	0	0
Amount of Additions = (See pages 6-11 of STC Bulletin # 3 of 1995 for formulas. IMPORTANT: See STC Bulletin No. 3 of 1997 for change to formula for Replacement Construction).	0	0

2025 Capped Value = **(2024 Taxable Value - Losses)** **X CPI** **+ Additions**

= (1,700 - 0) X 1.031 + 0

= 1,752 **By B of R**

2025 Capped Value = 356

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

SECTION 2

	By Assessor	By B of R
2025 Assessed Value =	700	700

2025 Tentative SEV = 2025 Assessed Value X 2025 Tentative Equalization Factor

= 700 X 1.000

= 700 **By B of R**

2025 Tentative SEV = 700

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

2025 Tentative Taxable Value = 356

Signature of Secretary, Board of Review	Date
Linda Johnson	7-21-26

2026 July BOARD OF REVIEW
Change Notice

Jul 21, 2026

BENJAMIN BARTT & DANIELLE
11394 E GOGOMAIN RD
PICKFORD, MI 49774-8915

Re: July Board of Review Change Notice

010-051-003-80 11394 E GOGOMAIN RD

Dear Property Owner:

On Jul 21, 2026 , the July Board of Review made the following correction to the assessed, capped and taxable values or to the Principal Residence Exemption for the above referenced parcel.

Original				Corrected			
Year	**Assessed**	**Capped**	**Taxable**	**Year**	**Assessed**	**Capped**	**Taxable**
2025	118,700	54,951	54,951	2025	118,700	54,951	54,951

Principal Residence Exemption 100.0000 | Principal Residence Exemption 100.0000

Reason:

Adjustment Type: MCL 211.7b - Veteran Exemption Qualified Error

The action of the July Board of Review may be appealed, by filing a petition, to the Michigan Tax Tribunal. Please see Bulletin No. 10 of 2025 on the State Tax Commissions website, https://www.michigan.gov/statetaxcommission, for more details.

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

Sincerely

RABER TOWNSHIP ASSESSOR

Board of Review

2026 July BOARD OF REVIEW
Change Notice

Jul 21, 2026

BOSLEY ROBERT S & SUSAN K LIFE EST
BOSLEY CHRIS R, TYLER J & HAAS TIFF
TROTTER ALECIA R & THOMAS C
28785 S KOTT LN
GOETZVILLE, MI 49736-9409

Re: July Board of Review Change Notice

010-300-021-00 28785 S KOTT LN

Dear Property Owner:

On Jul 21, 2026 , the July Board of Review made the following correction to the assessed, capped and taxable values or to the Principal Residence Exemption for the above referenced parcel.

Original				Corrected			
Year	**Assessed**	**Capped**	**Taxable**	**Year**	**Assessed**	**Capped**	**Taxable**
2025	139,900	122,792	122,792	2025	139,900	122,792	122,792

Principal Residence Exemption 100.0000 | Principal Residence Exemption 100.0000

Reason:

Adjustment Type: MCL 211.7b - Veteran Exemption Qualified Error

The action of the July Board of Review may be appealed, by filing a petition, to the Michigan Tax Tribunal. Please see Bulletin No. 10 of 2025 on the State Tax Commissions website, https://www.michigan.gov/statetaxcommission, for more details.

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

Sincerely

RABER TOWNSHIP ASSESSOR

Board of Review

2026 July BOARD OF REVIEW

Change Notice

Jul 21, 2026

HALL CLARENCE L & PAULA M
26432 S RABER RD
GOETZVILLE, MI 49736-9378

Re: July Board of Review Change Notice

010-168-004-00 26432 S RABER RD

Dear Property Owner:

On Jul 21, 2026 , the July Board of Review made the following correction to the assessed, capped and taxable values or to the Principal Residence Exemption for the above referenced parcel.

Original

Year	Assessed	Capped	Taxable
2025	87,700	63,994	87,700

Principal Residence Exemption 100.0000

Corrected

Year	Assessed	Capped	Taxable
2025	87,700	63,994	87,700

Principal Residence Exemption 100.0000

Reason:

Adjustment Type: MCL 211.7b - Veteran Exemption Qualified Error

The action of the July Board of Review may be appealed, by filing a petition, to the Michigan Tax Tribunal. Please see Bulletin No. 10 of 2025 on the State Tax Commissions website, https://www.michigan.gov/statetaxcommission, for more details.

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

Sincerely

RABER TOWNSHIP ASSESSOR

Board of Review

2026 July BOARD OF REVIEW
Change Notice

Jul 21, 2026

KOLO- KNIGHT CINDY M
27127 S FIRST POINT LANDING RD
GOETZVILLE, MI 49736-9371

Re: July Board of Review Change Notice

010-330-008-00 27127 S FIRST POINT LANDING R

Dear Property Owner:

On Jul 21, 2026 , the July Board of Review made the following correction to the assessed, capped and taxable values or to the Principal Residence Exemption for the above referenced parcel.

Original

Year	Assessed	Capped	Taxable
2026	98,100	45,990	45,990

Principal Residence Exemption 100.0000

Corrected

Year	Assessed	Capped	Taxable
2026	98,100	45,990	45,990

Principal Residence Exemption 100.0000

Reason:

Adjustment Type: MCL 211.7u - Poverty Exemption DENIED

The action of the July Board of Review may be appealed, by filing a petition, to the Michigan Tax Tribunal. Please see Bulletin No. 10 of 2025 on the State Tax Commissions website, https://www.michigan.gov/statetaxcommission, for more details.

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

Sincerely

RABER TOWNSHIP ASSESSOR

Board of Review

2026 July BOARD OF REVIEW
Change Notice

Jul 21, 2026

MASKER CHERYL M & RANDALL S
29183 S BIRCH TREE LN
GOETZVILLE, MI 49736

Re: July Board of Review Change Notice

010-183-007-00 29183 S BIRCH TREE LN

Dear Property Owner:

On Jul 21, 2026 , the July Board of Review made the following correction to the assessed, capped and taxable values or to the Principal Residence Exemption for the above referenced parcel.

Original				Corrected			
Year	**Assessed**	**Capped**	**Taxable**	**Year**	**Assessed**	**Capped**	**Taxable**
2025	700	1,752 <	700 <	2025	700	356 <	356<

Principal Residence Exemption 0.0000

Principal Residence Exemption 0.0000

Reason:

Adjustment Type: MCL 211.27a(4) - Recapping

The action of the July Board of Review may be appealed, by filing a petition, to the Michigan Tax Tribunal. Please see Bulletin No. 10 of 2025 on the State Tax Commissions website, https://www.michigan.gov/statetaxcommission, for more details.

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

Sincerely

RABER TOWNSHIP ASSESSOR

Board of Review