

TUSCOLA TOWNSHIP

8561 Van Cleve Road
P.O. Box 1702
Vassar, Michigan 48768

Tod Facker - Supervisor
Robert Verbeek - Treasurer
Michelle Hicks - Clerk
Sarah Barber - Trustee
Jim Rodammer - Trustee

**2023 July Board of Review
Tuesday, July 18, 2023
Meeting held at the Tuscola Township Hall**

Meeting called to order: 4:00 PM.

Present: Tom Asperger, Chairman, Renee Rodammer, Member, Charlene Blasius, Member
David Griesing, Alternate Member and Tod Fackler, Supervisor/Assessor.

Absent:

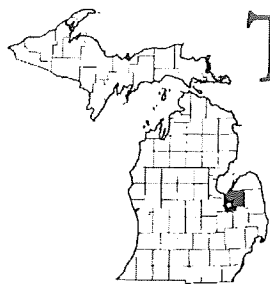
Corrections are as follows:

Petition # J-23-01 2023
Justin R. Rowland #019-033-000-0080-01
Correct AV from \$97,000 to -0-
TV from \$97,000 to -0-
Disabled Veterans Exemption.

Petition # J-23-02 2023
Terry L Sprowl #019-031-000-1600-00
Correct AV from \$125,000 to -0-
TV from \$92,010 to -0-
Disabled Veterans Exemption.

Petition # J-23-03 2023
Gary L Opperman #019-013-000-1100-00
Correct AV from \$108,100 to -0-
TV from \$77,665 to -0-
Disabled Veterans Exemption.

Petition # J-23-04 2023
David C Bourcier #019-023-000-0100-04
Correct AV from \$114,500 to -0-
TV from \$66,828 to -0-
Disabled Veterans Exemption.



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Continued JBOR Minuted;

End of JBOR Petitions.

Decided to schedule the December Board of Review for December 12, 2023, at 4:00 pm.

Meeting adjourned at: 4:30 PM.

A handwritten signature in black ink, appearing to read "Tod Facker". The signature is fluid and cursive, with the first name "Tod" being more prominent.

Tod Fackler, Supervisor/Assessor

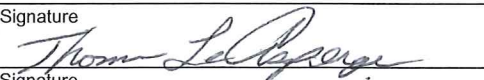



Assessment Year: 2023

July/December Board of Review Affidavit

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

The authority for July/December Board of Review action is stated in the General Property Tax Act, MCL 211.53b. The July/December Board of Review can take action regarding qualified errors verified by the assessor (MCL 211.53b(1), (8)). The July/December Board of Review can also take action under MCL 211.53b regarding a poverty exemption for the current year under MCL 211.7u; a qualified agricultural property exemption under MCL 211.ee for the current year, which has been denied by the assessor; a qualified agricultural property exemption under MCL 211.ee that was not on the assessment roll for the current year and one prior year; or a qualified forest property exemption under MCL 211.7jj[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 Justin R Rowland				
Owner Street Address 7051 Barkley Rd.		City Vassar	State MI	ZIP Code 48768
Parcel Number 019-033-000-0080-01	Property School District 79150 Vassar Public Schools		Property Classification 401 Residential-improved	
Property Street Address 7051 Barkley Rd.		City Vassar	State MI	ZIP Code 48768
PART B: BOARD OF REVIEW ADJUSTMENTS				
Item or Taxing Authority	Note of Millage	Original	Adjusted	Difference
	AV	97,000	-0-	-97,000
	TX	97,000	-0-	-97,000
TOTALS				
Reason for change (see instructions on page 2):				
<input type="checkbox"/> Poverty Exemption <input type="checkbox"/> Qualified Agricultural Exemption <input checked="" type="checkbox"/> Disabled Veterans Exemption				
<input type="checkbox"/> Qualified Forest Exemption <input type="checkbox"/> Eligible Development Property Exemption <input type="checkbox"/> Qualified Error (State specific qualified error in 211.53b(6))				
Explanation: _____				
PART C: CERTIFICATION, BOARD OF REVIEW MEMBERS				
We, the undersigned members of <u>Tuscola Township</u> Board of Review, swear or affirm the above information is, to the best of our knowledge, true.				
Signature 	Date 7-18-23	Signature 	Date 7/18-23	
Signature 	Date 7/18/23	Signature	Date	
Signature 	Date 7-18-23	Signature	Date	

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))

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

2023 Taxable Value Calculations Worksheet

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

Parcel No. 019-033-000-0080-01

Petition No. J-23-01

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

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

SECTION 1		By Assessor	By B of R
2023 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor.").....=		97,000	0
Amount of Losses=		0	0
(See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)			
Amount of Additions=		0	0
(See pages 6-11 of STC Bulletin # 3 of 1995 for formulas. IMPORTANT: See STC Bulletin No. 3 of 1997 for change to formula for Replacement Construction).			
2023 Capped Value	= (2022 Taxable Value - Losses) X CPI + Additions		
	= (24,622 - 0) X 1.050 + 0		
	= 25,853 By B of R		
2023 Capped Value	= 0		

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

SECTION 2		By Assessor	By B of R
2023 Assessed Value =		97,000	0
2023 Tentative SEV = 2023 Assessed Value X 2023 Tentative Equalization Factor			
= 0 X 1.000			
= 0 By B of R			
2023 Tentative SEV = 0			

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

2023 Tentative Taxable Value = 0

Signature of Secretary, Board of Review 	Date 7-18-2023
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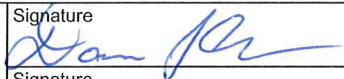
Assessment Year: 2023

July/December Board of Review Affidavit

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

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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 Terry L Sprowl				
Owner Street Address 9586 Swaffer Rd.		City Frankenmuth	State MI	ZIP Code 48734
Parcel Number 019-031-000-1600-00	Property School District 73190 Frankenmuth School District		Property Classification 401 Residential-improved	
Property Street Address 9586 Swaffer Rd.		City Frankenmuth	State MI	ZIP Code 48734
PART B: BOARD OF REVIEW ADJUSTMENTS				
Item or Taxing Authority	Note of Millage	Original	Adjusted	Difference
	AV	125,000	-0-	-125,000
	TX	92,010	-0-	-92,010
TOTALS				
Reason for change (see instructions on page 2): <input type="checkbox"/> Poverty Exemption <input type="checkbox"/> Qualified Agricultural Exemption <input checked="" type="checkbox"/> Disabled Veterans Exemption <input type="checkbox"/> Qualified Forest Exemption <input type="checkbox"/> Eligible Development Property Exemption <input type="checkbox"/> Qualified Error (State specific qualified error in 211.53b(6))				
Explanation: _____				
PART C: CERTIFICATION, BOARD OF REVIEW MEMBERS				
We, the undersigned members of Tuscola Township Board of Review, swear or affirm the above information is, to the best of our knowledge, true.				
Signature 	Date 7-18-23	Signature 	Date 7-18-23	
Signature Charlene Blazius	Date 7/18/23	Signature	Date	
Signature Queen R. Blazius	Date 7-18-23	Signature	Date	

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))

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

2023 Taxable Value Calculations Worksheet

Issued under authority of P.A. 206 of 1993. Filing is mandatory.

Parcel No. 019-031-000-1600-00

Petition No. J-23-02

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

	<u>By Assessor</u>	<u>By B of R</u>
2023 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor.").....=	92,010	0
Amount of Losses=	0	0
(See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)		
Amount of Additions=	92,010	0
(See pages 6-11 of STC Bulletin # 3 of 1995 for formulas. IMPORTANT: See STC Bulletin No. 3 of 1997 for change to formula for Replacement Construction).		

2023 Capped Value = (2022 Taxable Value - Losses) X CPI + Additions

= (0 - 0) X 1.050 + 0

= 0 By B of R

2023 Capped Value = 0

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

SECTION 2

	<u>By Assessor</u>	<u>By B of R</u>
2023 Assessed Value=	125,000	0
2023 Tentative SEV = 2023 Assessed Value X 2023 Tentative Equalization Factor		
= 0 X 1.000		
= 0 By B of R		

2023 Tentative SEV = 0

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

2023 Tentative Taxable Value = 0

Signature of Secretary, Board of Review



Date

7-18-2023



Assessment Year: 2023

July/December Board of Review Affidavit

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

The authority for July/December Board of Review action is stated in the General Property Tax Act, MCL 211.53b. The July/December Board of Review can take action regarding qualified errors verified by the assessor (MCL 211.53b(1), (8)). The July/December Board of Review can also take action under MCL 211.53b regarding a poverty exemption for the current year under MCL 211.7u; a qualified agricultural property exemption under MCL 211.ee for the current year, which has been denied by the assessor; a qualified agricultural property exemption under MCL 211.ee that was not on the assessment roll for the current year and one prior year; or a qualified forest property exemption under MCL 211.7jj[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 Gary L Opperman				
Owner Street Address 5603 Frankenmuth Rd.		City Vassar	State MI	ZIP Code 48768
Parcel Number 019-013-000-1100-00	Property School District 79150 Vassar Public Schools		Property Classification 401 Residential Improved	
Property Street Address 5603 Frankenmuth Rd.		City Vassar	State MI	ZIP Code 48768
PART B: BOARD OF REVIEW ADJUSTMENTS				
Item or Taxing Authority	Note of Millage	Original	Adjusted	Difference
	AV	108,100	-0-	-108,100
	TX	77,665	-0-	-77,665
TOTALS				
Reason for change (see instructions on page 2): <input type="checkbox"/> Poverty Exemption <input type="checkbox"/> Qualified Agricultural Exemption <input checked="" type="checkbox"/> Disabled Veterans Exemption <input type="checkbox"/> Qualified Forest Exemption <input type="checkbox"/> Eligible Development Property Exemption <input type="checkbox"/> Qualified Error (State specific qualified error in 211.53b(6))				
Explanation: _____				
PART C: CERTIFICATION, BOARD OF REVIEW MEMBERS				
We, the undersigned members of <u>Tuscola Township</u> Board of Review, swear or affirm the above information is, to the best of our knowledge, true.				
Signature 	Date 7-18-23	Signature 	Date 7-18-23	
Signature Charlene Blasius	Date 7/18/23	Signature	Date	
Signature Denise Tolcan	Date 7-18-23	Signature	Date	

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))

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

2023 Taxable Value Calculations Worksheet

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

Parcel No. 019-013-000-1100-00

Petition No. J-23-03

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

	<u>By Assessor</u>	<u>By B of R</u>
2023 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor.").....=	<u>77,665</u>	<u>0</u>
Amount of Losses=	<u>0</u>	<u>0</u>
(See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)		
Amount of Additions=	<u>77,665</u>	<u>0</u>
(See pages 6-11 of STC Bulletin # 3 of 1995 for formulas. IMPORTANT: See STC Bulletin No. 3 of 1997 for change to formula for Replacement Construction).		

2023 Capped Value = (2022 Taxable Value - Losses) X CPI + Additions

= (0 - 0) X 1.050 + 0

= 0 **By B of R**

2023 Capped Value = 0

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

SECTION 2

	<u>By Assessor</u>	<u>By B of R</u>
2023 Assessed Value =	<u>108,100</u>	<u>0</u>

2023 Tentative SEV = 2023 Assessed Value X 2023 Tentative Equalization Factor

= 0 X 1.000

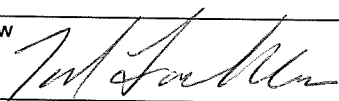
= 0 **By B of R**

2023 Tentative SEV = 0

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

2023 Tentative Taxable Value = 0

Signature of Secretary, Board of Review



Date

7-18-2023





J-23-04

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

PART A: PROPERTY IDENTIFICATION			
Owner Name David C. Bourcier			
Owner Street Address 5710 Buell Rd.	City Vassar	State MI	ZIP Code 48768
Parcel Number 019-023-000-0100-04	Property School District 79150 Vassar Public Schools	Property Classification 401 Residential-improved	
Property Street Address 5710 Buell Rd.	City Vassar	State MI	ZIP Code 48768

Item or Taxing Authority	Note of Millage	Original	Adjusted	Difference
	AV	114,500	-0-	-114,500
	TX	66,828	-0-	-66,828
TOTALS				

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

We, the undersigned members of <u>Tuscola Township</u> Board of Review, swear or affirm the above information is, to the best of our knowledge, true.			
Signature 	Date 7-18-23	Signature 	Date 7/18/23
Signature 	Date 7-18-23	Signature	Date
Signature 	Date 7-18-23	Signature	Date

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

2023 Taxable Value Calculations Worksheet

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

Parcel No. 019-023-000-0100-04

Petition No. J-23-04

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

	<u>By Assessor</u>	<u>By B of R</u>	
2023 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor.").....=	<u>66,828</u>	<u>0</u>	
Amount of Losses=	<u>0</u>	<u>0</u>	
(See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)			
Amount of Additions=	<u>66,828</u>	<u>0</u>	
(See pages 6-11 of STC Bulletin # 3 of 1995 for formulas. IMPORTANT: See STC Bulletin No. 3 of 1997 for change to formula for Replacement Construction).			
2023 Capped Value	= (2022 Taxable Value - Losses)	X CPI	+ Additions
	= (<u>0</u> - <u>0</u>) X	<u>1.050</u>	+ <u>0</u>
	= <u>0</u>	By B of R	
2023 Capped Value	=	<u>0</u>	

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

SECTION 2

	<u>By Assessor</u>	<u>By B of R</u>
2023 Assessed Value	= <u>114,500</u>	<u>0</u>
2023 Tentative SEV	= 2023 Assessed Value X 2023 Tentative Equalization Factor	
	= <u>0</u>	X <u>1.000</u>
	= <u>0</u>	By B of R
2023 Tentative SEV	=	<u>0</u>

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

2023 Tentative Taxable Value = 0

Signature of Secretary, Board of Review



Date

7-18-2023