

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.



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

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.

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.

1-23-01

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 IDE	ENTIFICATION	J						
Owner Name								
Justin R Rowland						(2)		
Owner Street Address			City				State	ZIP Code
7051 Barkley Rd.			Vass	ar			MI	48768
Parcel Number			School District			Property Class		
019-033-000-0080-01		79150		ublic Schools		401 Resid		
Property Street Address			City				State	ZIP Code
7051 Barkley Rd.			Vassa	ar —————			MI	48768
PART B: BOARD OF RE	VIEW ADJUS	TMENT	S					
Item or Taxing Authority	Note of Mi	llage	(Original		Adjusted		Difference
	AV		97,000		-0-		-9	7,000
	TX		97,000		-0-		-9	7,000
7								
						1		
					_			
TOTALS								
Reason for change (see instruction	ons on page 2):							
Poverty Exemption		Qu	alified Agricul	tural Exemption		\times	Disabled V	eterans Exemption
						Qualified Er (State specifie	d Error_ ecific qualified error in 211.53b(6))	
Explanation:								
PART C: CERTIFICATION	N, BOARD OF	REVIE	W MEME	BERS				
We, the undersigned members of Tus	cola Township)	Boai	rd of Review, swear	or affirm the a	bove information	is, to the b	est of our knowledge, true.
Signature)	Date		Signature	10	_		Date
Thom Lety	erge		18.23	Many	190			7/18-23
Signature (Marline Bl	asius	7//	5/23	Signature				Date
Signature		Date	2	Signature				Date
topici loca		3-1	8-23					

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))

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

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

Petition No. <u>J-23-01</u>

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
	e as set by Assessor, Board of Rev ber into column labeled "By Assess		97,000	0
	STC Bulletin #3 of 1995 for formula		0	0
(See pages 6-11 of STC	Bulletin # 3 of 1995 for formulas. IN			0 997 for
2023 Capped Value	= (2022 Taxable Value - Losse	s) X CPI	+ Addition	ons
	= (24,622	0) X	1.050 +	0
	= 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 Equaliza	ation Factor	
= <u>0</u> x 1.000		
= 0 By B of R		
2023 Tentative SEV =		

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

Signature of Country David (D.)	
Signature of Secretary, Board of Review	Date
	7 1-1 2 2 2
1.100	/- / <i>X</i> - 2013
To Govor	1 10 0000

Assessment Year:_2023

July/December Board of Review Affidavit

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

1-23-02

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 IDE	ENTIFICATION	1								
Owner Name										
Terry L Sprowl								1-	г	
Owner Street Address				City						ZIP Code
9586 Swaffer Rd.			Franl	10-00071-77 00000	nuth ————			MI		48734
Parcel Number		Property S			Sahaal D	intrint	Property Clas			und
019-031-000-1600-00		73190		num	School D	ISTRICT	401 Resi			
Property Street Address 9586 Swaffer Rd.			City Franl	kenn	nuth			State MI		IP Code 48734
PART B: BOARD OF RE	VIEW ADJUST	MENT:	S							
Item or Taxing Authority	Note of Mil	lage		Origi	nal		Adjusted			Difference
	AV		125,000)		-0-			-125,0	000
	TX		92,010			-0-			-92,01	0
TOTALS										
Reason for change (see instructi	ons on page 2):	30				•				
Poverty Exemption		Qu	alified Agricu	ultural E	Exemption		\times	Disable	ed Veteran	ns Exemption
						Qualified Error				
Explanation:										-
PART C: CERTIFICATIO	N, BOARD OF	REVIE	W MEME	BER	S					
We, the undersigned members of \underline{Tus}	cola Township)	Boa	ard of F	Review, swear	or affirm the	above information	on is, to t	he best of	our knowledge, true.
Signature The Tolker		Date Z	18-23	Sig	nature	10				Date 7-18-23
Signature Signature Parel Piccon	1,40)	Date,	0/22	Sig	nature	V				Date
Signature Signature	my.	Date		Sig	nature					Date
toluce Kolan	-	1-19	-23	- 1						

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))

Parcel No. <u>019-031-000-1600-0</u>0

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

Petition No. <u>J-23-02</u>

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 Valu	e as set by Assessor, Board of Review or Michi	gan	<u> </u>	<u> </u>		
Tax Tribunal (Enter num	=	92,010	0			
Amount of Losses	Amount of Losses					
(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 change to formula for Re	Bulletin # 3 of 1995 for formulas. IMPORTANT: placement Construction).	See STC B	ulletin No. 3 of 19	97 for		
2023 Capped Value	= (2022 Taxable Value - Losses)	X CPI	+ Addition	s		
	= (0) X1.05	0+	0		
	= By B of R					
2023 Capped Value	=0					

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

SECTION 2	
2023 Assessed Value	By Assessor By B of R = 125,000 0
2023 Tentative SEV = 2023 Assessed Value X 2023 Tentative Equa	alization Factor
=0 x 1.000	
= 0 By B of R	
2023 Tentative SEV =	

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

Signature of Secretary, Board of Review	
organizate of occitary, board of Neview	Date
161 0 1/12.	7-10-2000
100 Januar	1 10 4045

Michigan Department of Tr	easury
4031 (Rev. 09-22)	

Assessment Year: 2023

July/December Board of Review Affidavit

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

1-23-03

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.

or property which educes a chang										
PART A: PROPERTY IDE	ENTIFICATION									
Owner Name										
Gary L Opperman										
Owner Street Address			City			State			IP Code	
5603 Frankenmuth Rd.			Vassa	ır			MI		18768	
Parcel Number			ol District				Property Classification			
019-013-000-1100-00	/915	ou vas		ıblic Schools		401 Resid				
Property Street Address 5603 Frankenmuth Rd.			City Vassa	ır		State MI			IP Code 18768	
PART B: BOARD OF REV	VIEW ADJUSTMEN	NTS								
Item or Taxing Authority	Note of Millage		C	riginal		Adjusted			Difference	
	AV	10	8,100		-0-			-108,1	00	
	TX	77	,665		-0-			-77,66	5	
	(A) (A)									
		_								
		_				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				
		_								
TOTALS		+								
Reason for change (see instruction	ons on page 2):									
Poverty Exemption		Qualifie	ed Agricult	ural Exemption		\times	Disable	ed Veterar	ns Exemption	
Qualified Forest Exemption								lified Error e specific qualified error in 211.53b(6))		
Explanation:								* }		
PART C: CERTIFICATION		VIEW	МЕМВ	ERS						
We, the undersigned members of \overline{Tus}			Boar		r affirm the a	bove informatio	n is, to th	ne best of	our knowledge, true.	
Signature Date		te 7-/ 8	-23	Signature	A	2			7-18-23	
signature Charlene Bla	isus 7		23	Signature					Date	
Signature	Dat 7	te -18	25	Signature		e			Date	
Touch wou			₩2							

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))

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

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

Petition No. <u>J-23-03</u>

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			Ву	/ Assessor	By B of R
2023 Final Taxable Valu Tax Tribunal (Enter num	ie as set by Assessor, iber into column labele	Board of Review or i	-	77,665	0
Amount of Losses (See page 11 and 12 of	STC Bulletin #3 of 199	95 for formulas)	=	0	0
Amount of Additions (See pages 6-11 of STC change to formula for Re	Bulletin # 3 of 1995 for	or formulas, IMPORT	= ANT: See STC Bulle	77,665 etin No. 3 of 19	0 97 for
2023 Capped Value	= (2022 Taxable V	alue - Losses)	Х СРІ	+ Addition	s
	= (0	0) X1.050	+	0
	= 0	By B of R			

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

SECTION 2	Py Appagan	D. D 4 D
2023 Assessed Value	<u>By Assessor</u> = 108,100	By B of R 0
2023 Tentative SEV = 2023 Assessed Value X 2023 Tentative Ec	qualization Factor	
=0 x 1.000		
= 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.

Signature of Secretary, Board of Review	
orginature of decretary, board of Keylew	Date
IM oforth	2 1-18-2013
	7 80 30 53

Assessment Year: 2023

July/December Board of Review Affidavit

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

1-23-04

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 211.7jj[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.

or property which causes a chang	je ili taxable value.					
PART A: PROPERTY IDE	ENTIFICATION					
Owner Name						
David C. Bourcier						
Owner Street Address		City			State	ZIP Code
5710 Buell Rd.		Vas			MI	48768
Parcel Number		School Distri			ty Classification	
019-023-000-0100-04	/9150		Public Schools	401	Residential	
Property Street Address 5710 Buell Rd.		City Vass	sar		State MI	ZIP Code 48768
PART B: BOARD OF REV	VIEW ADJUSTMEN	TS				
Item or Taxing Authority	Note of Millage		Original	Adjus	ted	Difference
	AV	114,500	0	-0-		-114,500
	TX	66,828		-0-		-66,828
			607			
TOTALS						
Reason for change (see instruction	ons on page 2):					
Poverty Exemption		Qualified Agric	cultural Exemption		X Disable	ed Veterans Exemption
Qualified Forest Exemption		Eligible Develo Exemption	opment Property			ed Error pecific qualified error in 211.53b(6))
Explanation:						
PART C: CERTIFICATION	N, BOARD OF REVI	EW MEM	IBERS			
We, the undersigned members of \overline{Tus}			oard of Review, swear or	r affirm the above info	ormation is, to th	he best of our knowledge, true.
Signature Place	Date	7-18-23	Signature A	1/		Date 7/18/23
Signature Bl	asus 7-	18-23	Signature			Date
Signature Red On	Date	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))

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

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

Petition No. <u>J-23-04</u>

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 Valu Tax Tribunal (Enter num	ue as set by Assessor, nber into column labele	Board of Review or ed "By Assessor.")	Michigan	66,828	0
Amount of Losses (See page 11 and 12 of	STC Bulletin #3 of 199	95 for formulas)	=	0	0
Amount of Additions (See pages 6-11 of STC change to formula for Re	Bulletin # 3 of 1995 fo	or formulas, IMPORT	= ANT: See STC Bu	66,828 ulletin No. 3 of 19	0 997 for
		,			
2023 Capped Value		•	Х СРІ	+ Additior	າຣ
		•	X CPI) X1.05		ns _0
	= (2022 Taxable V	alue - Losses)		^	

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

SECTION 2		
2023 Assessed Value	<u>By Assessor</u> 114,500	<u>By B of R</u>
2023 Tentative SEV = 2023 Assessed Value X 2023 Tentative Equalization	on Factor	
= 0 x 1.000	_	
= By B of R		
2023 Tentative SEV =		

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

Signature of Secretary, Board of Review	7 1 11	Date
		7 // 2.22
	In Januar	1.18-2023