

Leland Township
Assessor's Report for the Annual Meeting
March 2021

Submitted by Julie Krombeen MAAO3, Leland Township Assessor

Tax Day for the 2021 assessments/taxes was December 31, 2020: MCL 211.22(2)*

The Michigan General Property Tax Act, Public Act 206, was enacted in 1893. It states that "all property, real and personal, within the jurisdiction of this state, not expressly exempted, shall be subject to taxation."

Tuesday, March 9 the 2021 March Board of Review adjourned its 2021 sessions at 9 pm, via Zoom. The Board considered a total of 16 petitions. Of the 16 petitions, 5 Poverty/Veterans exemptions were granted and 3 valuation appeals.

All required reports and the Board of Review assessment roll was delivered to the County Equalization Department on Monday, March 15.

Before becoming final the roll will undergo **County Equalization in April and State Equalization in May.** After State Equalization the assessed values will become the State Equalized Values (SEV) for the year.

Until State Equalization all assessed and taxable values are considered tentative.

There are 2 pending Michigan Tax Tribunal cases as of this date. Roberts in Small Claim and Lininger at the Entire Tribunal.

The Board of Review may reconvene on **July 20** for Principal Residence Exemption and other corrections of qualified errors if need be. **December 14** will be the next date during the year that the Board may reconvene for the same reasons. No valuation appeals can be considered at the July and December meetings. These meetings are timed to occur after the summer and winter tax bills are delivered.

**The Tentative Assessed and Taxable Values for 2021 for all classes of property
with the adjournment of the March Board of Review are:**

730,413,560 Tentative Assessed

522,923,762 Tentative Taxable

**Total 2021 estimated tentative Taxable value x .8296 (current total twp millage rate) =
\$433,817 tentative township tax revenue**

2021 additions due to new construction taxable value: 7,708,485
Amount of estimated tentative twp tax revenue attributed to new construction: \$6,395
(This taxable is included in the total tentative taxable)

Principal Residence Exemption affidavits (PRE) are due by June 1, 2021 for the current year in the Leland School District. If the property owner is occupying the home by that date, they are eligible for the current year and will receive a PRE on the 2021 summer tax bill.

Additional informational only charts:

Parcel Count by Class

Assessed Value by Class

Assessed Value Trend by Class

Percent Change in Value from 2020 to 2021 by Class