

Kasson Township Board of Review Minutes

July 18, 2023

UNApproved

1. **Call to Order** - Schaeffer called the meeting to order at 9:15 AM. ”
2. **Roll Call** - Mike Shimek BOR Member, Dick Witham BOR Member, Chuck Schaeffer BOR Chair, Julie Krombeen - Township Assessor. **Greg Julian was absent due to vacation (excused) Schaeffer will record minutes**
3. **Conflicts of Interest** - Schaeffer announced the names of those with appeals at this session.No conflicts of interest were declared.
4. **Approval of Minutes** - March 13-15, 2023.

Moved by Shimek , **seconded** by Witham , to approve the minutes of March March 13-15, 2023 meeting as presented.

Ayes: All

Motion Carried.

4. **Public Comment and Questions** - No members of the public were present.
5. **Matters to Come Before the July 2023 Board Meeting.**

A. Petition 2023-07-01- Trago Family Trust- Late Filed Disabled Veterans Exemption parcel 007-032-009-60. Corrected Taxable Value from \$151,823 to \$0.

Moved by Shimek, **seconded** by Witham to approve the petition as requested by the assessor.

Ayes: All.

Motion Carried.

B. Petition 2023-07-02 - CAMPBELL JENNIFER L- Parcel 007-032-007-00 Qualified Error (correct assessor’s calculation that used wrong \$ per acre.) Corrected Assessed Value from \$219,500 to \$74,600. Moved by Shimek, **seconded by Witham to approve the petition as submitted.**

Ayes: All.

Motion Carried.

Moved by Shimek, **seconded** by Witham to approve the petition as submitted.

There were no other matters to come before the Board. The members then signed the applicable MTC forms.

7. **Public Comment and Questions** - No members of the public were present.

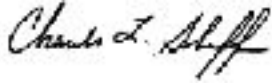
8. **Next meeting - December 12, 2023**, Township Hall, 9:00 AM -

Moved by Witham, **seconded** by Shimek to adjourn the July 2023 Meeting of the Kasson Township Board of Review.

Ayes: All.

Motion Carried.

The meeting was adjourned at 10:15 AM.



Chuck Schaeffer
Board of Review Chairperson

ATTACHMENT "A" - FORM L-4035a: Deering

2021-12-01

L-4035a

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

2021 Taxable Value Calculations Worksheet

Parcel No. 007-002-007-01

Petition No. _____

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

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> |
|---|---|--------------------|------------------|
| 2021 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor.") | = | 0 | 77,074 |
| 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 |
| 2021 Capped Value | = (2020 Taxable Value - Losses) X CPI + Additions | | |
| | = (0 - 0) X 1.014 + 0 | | |
| | = 0 | | |
| | By B of R | | |
| 2021 Capped Value | = | 77,074 | |

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

| SECTION 2 | | <u>By Assessor</u> | <u>By B of R</u> |
|---------------------------|--|--------------------|------------------|
| 2021 Assessed Value | = | 0 | 105,200 |
| 2021 Tentative SEV | = 2021 Assessed Value X 2021 Tentative Equalization Factor | | |
| | = 105,200 X 1.000 | | |
| | = 105,200 | | |
| | By B of R | | |
| 2021 Tentative SEV | = | 105,200 | |

2021 Tentative Taxable Value is the lesser of the 2021 Capped Value or the 2021 Tentative SEV.

2021 Tentative Taxable Value = 77,074

| | |
|--|------------------|
| Signature of Secretary, Board of Review  | Date 12/14/21 |
|--|------------------|

www.michigan.gov/treasury

ATTACHMENT "B" - - FORM L-4035a: Smith

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

2021-12-02

L-4035a

2021 Taxable Value Calculations Worksheet

Parcel No. 007-029-011-21

Petition No. _____

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

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 |
|--|--|------------------|-------------|
| 2021 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor.")..... | = | 233,100 | 143,100 |
| 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). | | | |
| 2021 Capped Value | = (2020 Taxable Value - Losses) | X CPI | + Additions |
| | = (<u>0</u> - <u>0</u>) X <u>1.014</u> | | + <u>0</u> |
| | = <u>0</u> | By B of R | |
| 2021 Capped Value | = | <u>94,688</u> | |

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

| SECTION 2 | | By Assessor | By B of R |
|---------------------------|--|------------------|-----------|
| 2021 Assessed Value | = | 233,100 | 143,100 |
| 2021 Tentative SEV | = 2021 Assessed Value X 2021 Tentative Equalization Factor | | |
| | = <u>143,100</u> X <u>1.000</u> | | |
| | = <u>143,100</u> | By B of R | |
| 2021 Tentative SEV | = | <u>143,100</u> | |

2021 Tentative Taxable Value is the lesser of the 2021 Capped Value or the 2021 Tentative SEV.

2021 Tentative Taxable Value = 143,100

| | |
|--|-------------------------|
| Signature of Secretary, Board of Review  | Date <u>12-14-21</u> |
|--|-------------------------|

www.michigan.gov/treasury

ATTACHMENT "C" - - FORM L-4035a: Trago

2021-14-03

L-4035a

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

2021 Taxable Value Calculations Worksheet

Parcel No. 007-032-009-60

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

Petition No. _____

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> |
|---|--|--------------------|------------------|
| 2021 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor.")..... = | | 146,973 | 0 |
| 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 |
| 2021 Capped Value = (2020 Taxable Value - Losses) X CPI + Additions | | | |
| = (<u>0</u> - <u>0</u>) X <u>1.014</u> + <u>0</u> | | | |
| = <u>0</u> By B of R | | | |
| 2021 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> |
|---|--|--------------------|------------------|
| 2021 Assessed Value = | | 182,500 | 0 |
| 2021 Tentative SEV = 2021 Assessed Value X 2021 Tentative Equalization Factor | | | |
| = <u>0</u> X <u>1.000</u> | | | |
| = <u>0</u> By B of R | | | |
| 2021 Tentative SEV = <u>0</u> | | | |

2021 Tentative Taxable Value is the lesser of the 2021 Capped Value or the 2021 Tentative SEV.

2021 Tentative Taxable Value = 0

| | |
|--|-------------------------|
| Signature of Secretary, Board of Review  | Date <u>12-14-21</u> |
|--|-------------------------|

www.michigan.gov/treasury

ATTACHMENT "D" - 2021 December BOR Change Summary

12/14/2021
07:37 AM

2021 Dec. BOR Change Summary

Page: 1/2
DB: Kasson2022

| Year | Parcel Number | Petition | Class | School | Assessed Value | Taxable Value | PRE/MBT | Transfer | Corrected Assessed Value | Corrected Taxable Value | Corrected PRE/MBT EX | Corrected Transfer |
|---|----------------|----------|-------|--------|----------------|---------------|---------|----------|--------------------------|-------------------------|----------------------|--------------------|
| 2021 | 007-026-010-00 | | 401 | 45010 | 73,400 | 73,400 | 0.000 | 100.000 | 73,400 | 73,400 | 100.000 | 100.000 |
| HUNT ANDREW & TESS 12739 S MAPLE CITY RD MAPLE CITY, MI 49664 12739 S MAPLE CITY RD MAPLE CITY, MI 49664 | | | | | | | | | | | | |
| 2021 | 007-019-008-45 | | 402 | 45010 | 20,000 | 20,000 | 0.000 | 100.000 | 20,000 | 20,000 | 100.000 | 100.000 |
| YONKERS JOHN & OKSANA 3987 W GILBERT FARM LN EMPIRE, MI 49630 3987 W GILBERT FARM LN EMPIRE, MI 49630 | | | | | | | | | | | | |
| 2021 | 007-010-013-00 | | 401 | 45010 | 117,300 | 78,029 | 56.000 | 0.000 | 117,300 | 78,029 | 100.000 | 0.000 |
| HARFST CURT & DROW HARFST BARBARA A 9318 S NASH RD MAPLE CITY, MI 49664 9318 S NASH RD MAPLE CITY, MI 49664 | | | | | | | | | | | | |
| 2021 | 007-032-009-60 | | 401 | 45010 | 182,500 | 146,973 | 100.000 | 0.000 | 0 | 0 | 100.000 | 0.000 |
| TRAGO FAMILY TRUST 13857 S ARMSTRONG TRL EMPIRE, MI 49630 13857 S ARMSTRONG TRL EMPIRE, MI 49630 | | | | | | | | | | | | |
| 2021 | 007-002-007-01 | | 401 | 45010 | 0 | 0 | 100.000 | 0.000 | 105,200 | 77,074 | 100.000 | 0.000 |
| DEERING THOMAS O 8445 S MAPLE ST MAPLE CITY, MI 49664 PO BOX 43 MAPLE CITY, MI 49664 | | | | | | | | | | | | |
| 2021 | 007-029-011-21 | | 401 | 45010 | 233,100 | 233,100 | 0.000 | 100.000 | 143,100 | 143,100 | 0.000 | 100.000 |
| 2020 | 007-029-011-21 | | 401 | 45010 | 0 | 0 | 0.000 | 0.000 | 0 | 0 | 100.000 | 0.000 |
| SMITH KYLE J & JENNIFER M 12732 S COLEMAN RD EMPIRE, MI 49630 12732 S COLEMAN RD EMPIRE, MI 49630 | | | | | | | | | | | | |
| 2021 | 007-003-020-15 | | 401 | 45010 | 231,700 | 112,204 | 0.000 | 0.000 | 231,700 | 112,204 | 100.000 | 0.000 |
| SHIMEK KEITH J & KELLIE K 8368 S SHIMEK RD MAPLE CITY, MI 49664 8368 S SHIMEK RD MAPLE CITY, MI 49664 | | | | | | | | | | | | |
| | | | | | | | | | 690,700 | 503,807 | | |

*Winter PRE Change

THE BOARD OF REVIEW OF KASSON TOWNSHIP, LEELANAU COUNTY, MICHIGAN HEREBY AFFIRMS THAT THE ABOVE INFORMATION IS CORRECT TO THE BEST OF OUR KNOWLEDGE

Signatures of Board of Review Members

12/14/2021
09:17:44

2021 Ord. Am. Chapter 100.00

Page 1 of 1
Dr. Kasser

| Year | Term | Session | Resolution | Assessed | Taxable | Collected | Taxable | Assessed | Taxable | Assessed | Taxable |
|-----------|------|---------|------------|----------|---------|-----------|---------|----------|---------|----------|---------|
| Desc/Prop | Am. | Full | Am. | Assoc | Class | Excess | Value | Value | Value | Value | Value |
| None | | | | | | | | | | | |
| None | | | | | | | | | | | |