

# Draft March 2024 Board of Review Minutes

March 11<sup>th</sup>, 2024, from 9:00 AM to 12:00 PM and from 1:00 PM to 4:00 PM

## AGENDA

- Call the meeting to order. March 11, 2024 at 9:00 am
- Pledge to the flag.
- Roll call.
  - Kathy Ulman, Kim Borchard
    - Absent: Art Peters, ALT Neil Wackerly, ALT David Randell.
  - Terrance Hall, Secretary
    - Absent Kayla Ripley, Assessor
- Approval of the organizational meeting minutes.
  - Moved by Kathy second by Kim. All Aye. Minutes approved.
- Board of Review of rules for 2024.
  - Read to the public 9:05am -
- Public Comments will be accepted at the start of each three-hour session.
  - Call for public comments given three times 9:06. No public comments
- Old Business
  - none
- New Business
  - Assessment Appeals, Poverty Exemptions
    - 9:07am **M24-001** 010-025-200-140-00, 4770 N Water Rd, Julie Lewis. Protesting Assessed Value, (states no improvements made). Protesting Taxable value. There is a building on property. The property was purchased in August 2023.
    - 9:20am **M24-002** 010-011-400-350-00 6047 Branscom Rd, Robert and Jacqueline Swanton. Protesting tentative Assessed and Taxable Value. Presented /left with board suggested comparable sales. Assessor provided property ID card to BOR.
    - 9:40am **M24-003** 010-731-500-310-00 & 010-733-500-531-00 4690 N ~~v~~erity rd. and 4696 N Verity rd. Stephen and Karen Wyzywany. Combine PRE, Protesting tentative taxable and Assessment Value. (wanted to combine for FLTF assessment)
    - 9:50am **M24-004** 010-036-100-540-00, ~~202 and~~ 186 W Star Road, Paula Ebel, protesting Tentative Assessed Value- ~~a~~And request~~ed~~s classification change to Ag Disputing property card. Classified as single-family home/it is actually an old trailer house, 2276 ft craw space (1367). ~~n~~No gas heat. Deck is over estimated. Carport on Card that does not exist. Many discrepancies. Requests 2599 often. ~~d~~Declares assessor has been to home in past. Showed many photos. States most of the property is used as Ag and/or swamp and wetlands. States the wells are used as

cisterns/caverns and are not drinkable. Disputes garage doors and carport. Left the 85 photos for the BOR. Left property ID card with highlighted disputes.

- 10:08 am 010-005-300-025-00 2260 W Curtis Mike Heilig property is classified 300 would like to classify as swamp land. Unbuildable. Took paperwork home and said [he](#) will return.
- 10:23 am **M24-005** 010-002-100-350-00 728 Tobacco Ridge ~~R~~d. Wanda M. Nelson and Robert B. Bush. ~~P~~rotesting Assessed value. Assessor provided property ID card to BOR. Disputes being 2 bedrooms. States building is studio. Heated with natural gas not electric, will email [pictures](#) to Edenville Assessor and BOR members.
- 10:55 am **M24-006** 010-010-400-151-00 6253 N Lake Sanford ~~R~~d., Matthew and Kerry Pacholke would like a classification change back to 101. Was changed to 401 this year. Land is AG under Edenville township zoning map.
- 11:05 ~~a~~m **M24-007** 010-036-400-105-00 55 W Star ~~R~~d. Daniel Acord. Protesting Assessed Value.
- BOR informed [by the assessor](#) that the board can email assessor and request property cards for each parcel from the assessor at the end of each session if they desire.
  - **M24-008** 010-384-500-910-00 4101 N Maple ~~e~~Crest Dr, Marilyn Beane, Poverty Exemption. **Kathy Motion, "Upon review, to grant exemption in accordance with Edenville township guidelines at 25%". Kim Seconds. Roll Call Vote; Kathy; yes, Kim, yes. Motion passed.**
  - **M24-009** 010-480-500-410-00 5604 N Lake Sanford rd., Diane Heinrich, Poverty Exemption. **Kathy Motion, "Upon review, to grant exemption in accordance with Edenville township guidelines at 25%." Kim Seconds. Roll Call Vote; Kathy; yes, Kim, yes. Motion passed.**
  - **M24-010** 010-671-500-180-00 **5540** N Clearence Court, Brenda Bowman, Poverty Exemption, **Kim Motion, "Upon review, to grant exemption in accordance with Edenville township guidelines at 50%." Kathy Seconds. Roll Call Vote; Kathy; yes, Kim, yes. Motion passed.**
- **Recess Lunch at 12:02pm**
- **Meeting called back to order at 1:02**
- **Asked for public comment 1:03. No public present.**
  - [1:04pm](#) **M24-011** 010-990-00-035-00 Charter Communications Late file Personal Property L-4175,
  - 1:10pm **M24-012** 010-450-500-380-00 6695 N Sandy Ridge, Tim Dana and Stanek ~~l~~inn, LLC. Contesting the tentative Assessed and taxed Value. Only one side of duplex had final occupancy on ~~d~~Dec 31 of 2023. Also presented comparisons and left with the board. Only one side was rentable in 2023.
  - 1:15pm 010-023-200-241-00 5373 N Fox, Tim Dana and Kimberly Borchard contesting tentative Assessed Value. Property card errors. Square footage of outbuilding(s). ~~A~~N heat. No comparable left.

- 1:18pm **010-023-200-281-00** No address. Tim Dana and Kimberly Borchard. Contesting the tentative assessed value and property card errors. No comparable left.
- 1:24pm **010-023-200-270-00** ~~r~~No address. Tim Dana and Kimberly Borchard. Contesting tentative assed value and property description. Stated property is land locked and no lake front.
- 1:32pm **M24-014** 010-003-100-041-00 1207 Coolidge ~~r~~Rd., Beaverton, David & Diane Halstead, contesting tentative assessed value.
- 1:43pm **M24-013** 010-023-300-060-00 5072 N Lake Sanford Rd, Chad Helsel, Contesting the Assessed value. Presented some comparable sales to the board.
- 1:56pm 010-382-500-460-00 785 W Sand Beach Drive, Brenda Smith. Poverty exemption granted from last year taxes were not reflected on summer or winter 2023. Explained to taxpayer that they were given a 25% reduction for poverty in 2023 not a 100 % reduction. This means taxpayer was still responsible to pay 75% of their taxes. also explained that the 100% PRE applied to School property taxes only.
  - Taxpayer would benefit from a sit down with the assessor. (multiple calls unanswered)
- 2:15pm **M24-015** 010-382-500-460-00 785 W Sand Beach Drive, Brenda Smith Poverty Exemption turned in. turned in supporting income documentation.
- 2:25pm **M24-016** 010-011-100-250-00 6419 Water ~~r~~Rd., Diana Cole contesting the tentative assessed value. Requesting copy of property id card. "Petitioning for review based on comparable' s." 'Neighborhood, size, age, waterfront (lost ten foot of property in flood and mature trees), turned in notes (a map of sales).
- 2:50pm **M24-017** 56-010-021-400-050-00 and 56-010-021-400-010-00 5121 N Kimberly Dr, Kim F. Priem. ~~e~~C Contesting tentative taxable and assessed value. Stating majority of land is wetlands and swamp. Showed photos on Ipad. Small two-story home; first floor is 28x40 home upstairs is 14x40. 2 bedrooms, 1 and half bath, 28x40 pole barn. Asked to email pictures to assessor.
- 3:10pm **M24-018** 010-650-500-201-00 925 W Ingham ~~r~~Rd., Maurice Miller, Poverty Exemption. Submitted proof of income. Determined income level to be \$17,912.
- 3:40pm **019 M24-010-388-000-138-02** 946 W. Maple ~~e~~Crest ~~d~~D Dr. Dana Dice. Poverty exemption. Turned over to board proof of income and additional documents. \$11,556 is the yearly income determined by the board.
- 3:50pm 010-384-500-850-00 4149 N Maple ~~e~~Crest Dr. Jason Gross.
  - 010-384-500-860-00 and 010-035-300-100-00. Contesting tentative taxable and assessed values. Jason says "assessed value is about fair." Withdraws application. True primary concern is desire to combine the parcels.

➤ Recess at 4:09pm until Tuesday march 12 at 1pm.

**March 12th, 2024, from 1:00 PM to 4:00 PM and from 6:00 PM to 9:00 PM**

**Swanton Memorial Center small room, 6422 N. Water Road, Sanford**

Call to Order: 1:00 pm sharp

Roll Call: Kathy Ulman, Kim Borchard

- Absent: Art Peters, ALT Neil Wackerly, ALT David Randell.
- Terrance Hall, Secretary
  - Absent Kayla Ripley, Assessor

Chair Borchard called for public comment: offered three times. Public comment closed 1:01pm

Kathy Ulman public~~ly~~ reviewed rules and procedures.

1:04 pm **M24-020** 010-381-500-020-00 4066 N Francis Shores Ave, Andrew, and Wendy Hickerson. Turned in petition contesting the tentative taxable and assessed value. BOR explained uncapping.

1:15 pm 010-732-500-391-00 4647 N Verity Rd, Brian, and Dawn Miller. Veteran's Exemption. Assessor verified veteran has current. No action by BOR.

1:21 pm **M24-021** 010-480-500-110-00 5516 N Merry Ct, Lawrence Paoletti, contesting tentative assessed value. Request to assess lower and presented comps and le~~ft~~aves for the board written statement and comparable report.

1:41 pm **M24-022** 010-480-500-200-00 5584 N Easy St, Gregory Griessel, contests tentative assessed value.

2:01 pm 010-026-200-070-00 970 W Blueridge Dr, Jerry and Pearl Wirbel trust. Contesting tentative assessed value. Explained how taxable value is restrained by law to go up no more than 5% or the rate of inflation whichever is lower. Did not file a petition.

2:17 pm **M24-023** 010-580-500-330-00 554 W. Margret Rd, Barry Scutt, contesting tentative taxable and assessed value.

2:25 pm **M24-024** 010-732-500-320-00 4689 N Verity Rd, Derrick, and Roxanne Athey. Contesting tentative assessed value. Suggests 66,000 should be the assessed value and that 112k is the appropriate value.

2:41 pm **M24-025** 101-734-500-870-00 Lot 87 N Verity Ct, Dierick and Roxanne Athey. Contesting tentative assessed value. Claims not able to build on it. ~~h~~Has no value.

2:56 pm **M24-011** Kathy Motion to accept the late filing Kim, second. Roll Call: Kathy, yes; Kim, yes. Motion passed 2-0.

3:12 pm **M24-026** 010-480-500-100-00 5521 N Merry Court Gloria Lively, Poverty Exemption (25%). Did not sign affidavit. Board called asking gGloria to come in and sign paperwork before end of day at BOR, 9pm.

3:17 pm **M24-001** Kathy motion to deny petition, the property is assessed fairly based on sales study. Kim seconds, Roll Call vote: Kathy, yes; Kim, yes. Motion to deny approved 2-0.

3:26 pm **M24-002** Board reviewed submitted information. Kim motion to deny petition for taxable and assessed value change, the property is assessed and taxed fairly based on sales study and review of information provided. Kathy seconds, Roll Call vote: Kathy, yes; Kim, yes. Motion to deny approved 2-0.

3:34 pm **M24-003** no evidence was given to the board. Kathy motion to deny petition, the property is assessed fairly based on sales study. Kim seconds, Roll Call vote: Kathy, yes; Kim, yes. Motion to deny approved 2-0.

3:42 pm **M24-004** Kathy motion to deny petition in regards to values, the property is taxed and assessed fairly based on sales study. Kim seconds, Roll Call vote: Kathy, yes; Kim, yes. Motion to deny approved 2-0. Additionally, in regards to Classification. Kim Moves to change classification from Residential Use to Agricultural Use-based on review of PA 368 of 212. Kathy seconds, Roll Call Kim, yes; Kathy, yes. Motion to change classification from Residential to Agricultural approved. 2-0

4:02 pm **M24-005** board reviewed submitted documents and photos. The board chooses to make no decision on the assessed or taxable value, the board further asks the Assessor to correct the property ID card to reflect that the board finds that the residence has zero bedrooms.

Tabled **M24-005** to reach out to assessor for clarification.

4:19 pm **M24-006** board reviewed information and assessor input. Kathy Motions to deny petition to change classification and reaffirms residential as proper classification. Kim Seconds. Roll Call: Kathy, yes; Kim, yes. Motion to deny approved 2-0.

4:25 pm **M24-007** Kim motion to deny petition, the property is assessed fairly based on sales study. Kathy seconds, Roll Call vote: Kathy, yes; Kim, yes. Motion to deny approved 2-0.

4:27 pm **M24-013** Board reviewed information left with them. Kathy motion to deny petition, the property is assessed fairly based on sales study. Kim seconds, Roll Call vote: Kathy, yes; Kim, yes. Motion to deny approved 2-0.

**4:37 pm M24-014** board reviewed information left with them. **Kim motion to deny petition, the property is assessed fairly based on sales study. Kathy seconds, Roll Call vote: Kathy, yes; Kim, yes. Motion to deny approved 2-0.**

4:41 pm **M24-015** Board reviewed information and conducted calculations. **Kathy moves to grant the poverty exemption in accordance with the township guidelines at the 25% rate. Kim seconds. Roll Call Vote: Kathy, yes; Kim, yes, Motion to grant poverty exemption at the 25% rate approved. 2-0**

4:55pm **M24-016** Kim motion to deny petition, the property is assessed and taxed fairly based on sales study. Kathy seconds, Roll Call vote: Kathy, yes; Kim, yes. Motion to deny approved 2-0.

5:00 pm Kim nominates Kathy to be Secretary, Kathy seconds. Voice vote. All Aye. Kathy is elected as secretary starting at 6:00 pm until Terrance returns from Township Board meeting.

5:01pm Chair declares recess until 6:00pm.

Meeting called back to order at 6:00pm

Asked three times for public comment 6:02. No public present.

6:03 pm **M24-005** Board reviewed information from Assessor stating that changing the property cared to reflect 0 bedrooms instead of 2-bedroom would not have any impact on the taxes. Based on this, **Kim motion to deny petition, the property is assessed and taxed fairly based on sales study. Kathy seconds, Roll Call vote: Kathy, yes; Kim, yes. Motion to deny approved 2-0.**

6:16 pm **M24-027** 010-387-000-135- 4402 N Francis Shores Ave, Christophor Alan Periatt, contesting the assess value and tentative assessed value. Does not believe that he could sell his house for \$400 K without a lake.

6:30 pm **M24-027** There was nothing left to review to justify the petitioners dispute in assessed and tentative taxable values; therefore, **Kathy motion to deny petition, the property is assessed and taxed fairly based on sales study. Kim seconds, Roll Call vote: Kim, yes; Kathy, yes. Motion to deny approved 2-0.**

6:45 pm **M24-018** Board reviewed information and conducted calculations. The calculation showed an annual income of \$17,912 which is \$2132 over the township poverty exemption guideline, therefore, **Kim moved to deny the poverty exemption in accordance with the township guidelines. Kathy seconds. Roll Call Vote: Kathy, yes; Kim, yes, Motion to deny poverty exemption approved. 2-0**

7:10 pm **M24-028** 010-005-300-025-00 2260 W Curtis Mike Heilig. Returned from Monday with completed paperwork. Contesting the assess value and tentative assessed value due to swampland which is unusable.

7:20 pm **M24-028** Kim motion to deny petition, the property is assessed fairly based on sales study. Kathy seconds, Roll Call vote: Kathy, yes; Kim, yes. Motion to deny approved 2-0.

7:25 pm **M24-029** 010-014-200-070-00 5966 N Lake Sanford Road, Mark Schneider. Contesting the assess value and tentative taxaleassessed value. Did not leave any paperwork.

7:40 pm Supervisor returns to meeting.

7:41 pm Chair motions to have the Township Supervisor take over secretary position. Voice Vote. All Aye. Motion passes.

7:42 pm Township Supervisor assumes duties as Secretary.

7:42 pm **M24-020** no evidence was given to the board. Kathy motion to deny petition, the property is assessed and taxed fairly based on sales study. Kim seconds, Roll Call vote: Kathy, yes; Kim, yes. Motion to deny approved 2-0.

7:44 pm Assessor present

7:48 pm **M24-012** Kathy motion to table M24-12 until Saturday at 9:00 am, Kim seconds Roll Call vote: Kathy, yes; Kim, yes. Motion approved 2-0.

8:10 pm **M24-017** Noting that the property owner is listed as Elmer Priem et al and is currently rated at 50% land value reduction due to no road frontage and swampland. Kathy motion to deny petition, the property is assessed and taxed fairly based on sales study. Kim seconds, Roll Call vote: Kathy, yes; Kim, yes. Motion to deny approved 2-0.

8:14 pm **M24-026** Poverty Exemption. Kathy Motion, "Upon review, agreed to grant exemption in accordance with Edenville township guidelines at 25%. "Kim Seconds. Roll Call Vote; Kathy; yes, Kim, yes. Motion passed.

8:30 pm **M24-029** Kathy motion to deny petition, the property is assessed and taxed fairly based on sales study. Kim seconds, Roll Call vote: Kathy, yes; Kim, yes. Motion to deny approved 2-0.

8:33 pm **M24-022** no information was provided to the board. Kim motion to deny petition, the property is assessed fairly based on sales study. Kathy seconds, Roll Call vote: Kathy, yes; Kim, yes. Motion to deny approved 2-0.

8:35 pm **M24-023** no information was provided to the board. Kathy motion to deny petition, the property is assessed and taxed fairly based on sales study. Kim seconds, Roll Call vote: Kathy, yes; Kim, yes. Motion to deny approved 2-0.

8:37 pm **M24-024** Kim motion to deny petition, the property is assessed and taxed fairly based on sales study. Kathy seconds, Roll Call vote: Kathy, yes; Kim, yes. Motion to deny approved 2-0.

8:40 pm Assessor departs

8:41 pm **M24-025** no information was provided to the board. Kim motion to deny petition, the property is assessed and taxed fairly based on sales study. Kathy seconds, Roll Call vote: Kathy, yes; Kim, yes. Motion to deny approved 2-0.

8:47 pm **M24-021** checked received emails, reviewed comps provided. Reviewed property. Kim motion to deny petition, the property is assessed fairly based on sales study. Kathy seconds, Roll Call vote: Kathy, yes; Kim, yes. Motion to deny approved 2-0.

8:51 pm Board reviewed completed paperwork for accuracy.

9:27 pm Kathy movedds to close accepting petitions. Kim seconds, Voice vote, all Aye.

9:30 pm Kathy movedds to reconvene on Saturday 16 March 2024 at 9:00 am to tie up loose ends. Kim seconds, Voice Vote, All Aye. BOR will reconvene on Saturday 16 March 2024 at 9:00 am at Swanton Hall.

**SATURDAY, March 16, 2024**

**Chair Borchard calls the meeting to order 9:00am**

Roll Call: Present: Art Peters, Kathy Ulman, Kim Borchard, Alt David Randell, Alt Neil Wackerly

Also Present: Terrance Hall, Secretary

Also absent: Kayla Ripley MMAO, Assessor

Art peters notes that this is a continuation of Tuesday's meeting.

Kathy Ulman notedds that the notice for continuance of this meeting was properly posted and put on the website.

9:04 am **010-036-200-501-00** 444 W Star Rd Brian Taylor. Contesting tentative Assessed Value. BOR discussed with property owner uncapping and showed the sales study the township used. Petition is withdrawn.

Kim Borchard moves to set Neil Wackerly to replace her as she recuses herself from the decision on **M24-012**. Seconded by Kathy, Voice vote, All Aye Motion approved. Kim steps off the board.

Secretary conducts election of chair.

Art Nominates Kathy to be chair. Neil seconds, Secretary calls vote. All aye. Kathy is elected chair.

- Kathy asks to have the previous minutes for the property reviewed. ~~¶~~The following is read out loud "1:10pm **M24-012** 010-450-500-380-00 6695 N Sandy Ridge, Tim Dana and Stanek inn. Contesting the tentative Assessed and taxed Value. Only one side of



duplex had final occupancy on ~~e~~Dec 31 of 2023. Also presented comparisons and left with the board. Only one side was rentable in 2023.”

The board revisits M24-012:

9:23 am **M24-012 010-450-500-380-00** 6695 N Sandy Ridge, Kim while sitting as public. Did not bring any further documentation to this meeting. Discussed that occupancy did not complete until January.

9:30 am **M24-012** discussion begins. 2024 Tentative assessed value \$186,200 2024 tentative taxable \$164,778. No evidence was provided by petitioner to prove or disprove the property was not completed on Dec 31 2023. Petitioner was informed that evidence of certificate for occupancy may be submitted for consideration at the tax tribunal. **Art motion to deny petition, based on the information provided the property is assessed and taxed fairly in accordance with the sales study. Neil seconds, Roll Call vote Art, yes; Neil, yes; Kathy, Yes. Motion to deny is approved. 3-0**

**Public comment: 9:56 called for three times. 9:57am**

**Neil Moved to adjourn, art second. Voice vote. Meeting adjourned 9:58am**