

STATE OF MICHIGAN
IN THE 42nd CIRCUIT COURT FOR THE COUNTY OF MIDLAND

HERON COVE ASSOCIATION, et al,

Case No. 24-2751-AA

Appellants,

Hon. Michael J. Beale

v.

MIDLAND COUNTY BOARD OF
COMMISSIONERS, and GLADWIN
COUNTY BOARD OF
COMMISSIONERS, and FOUR LAKES
TASK FORCE

Appellees.

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APPELLANTS' BRIEF ON APPEAL

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Statement of Jurisdiction

On February 20, 2024, Appellants timely claimed an appeal from the February 6, 2024 decisions of Appellees Midland and Gladwin Counties to approve a 5-year operation and maintenance project cost and special assessment roll, and capital improvement project cost and special assessment roll. Appellants timely filed an amended claim on February 21, 2024. This Court has jurisdiction over this appeal under MCL 324.30701(c) and MCL 324.30714(4). On January 23, 2024, the Gladwin County Board of Commissioners approved a resolution conferring venue for this appeal on the Midland County Circuit Court (**Exhibit A**).

Statement of Questions Presented

Under Michigan law, a special assessment imposed in an amount not reasonably related to the increase in market value conferred on the assessed property amounts to a taking without due process of law. Under the Inland Lake Level Act, a special assessment must be approved by resolution before construction begins on an improvement.

On February 6, 2024, Appellees Midland and Gladwin Counties approved special assessment rolls for the Four Lakes Special Assessment Districts. The special assessments are designed to allow the Counties' delegated authority, Appellee Four Lakes Task Force, to complete a project to set normal lake levels for Wixom, Sanford, Smallwood, and Secord Lakes. The capital assessment seeks to raise \$217 million from just over 8,000 parcels, and individual assessments range in the tens of thousands or even hundreds of thousands of dollars over 40 years. Before approving the special assessment rolls, Appellees failed to consider whether the assessments had any reasonable relationship to the benefits conferred on Appellants' properties in the form of increased market value. Instead, Appellees concocted an arbitrary assignment of alleged benefits that do not save the assessments from their constitutional infirmities. Readily available data reveals that the assessments are vastly disproportionate to the benefit conferred on the assessed properties.

I. Are Appellees' decisions approving the February 6, 2024 resolutions supported by competent, material, and substantial evidence on the whole record?

Appellants answer: No.
Appellees would answer: Yes.

II. Do the special assessments take Appellants' properties without due process of law?

Appellants answer: Yes.
Appellees would answer: No.

Statement of Facts

This appeal arises from the February 6, 2024 decisions of the Midland County Board of Commissioners and the Gladwin County Board of Commissioners approving the 5-year operation and maintenance special assessment rolls and the 40-year capital improvement special assessment rolls for the Four Lakes Special Assessment District, which are intended to fund a project (the “Project”) to restore Wixom Lake, Sanford Lake, Smallwood Lake, and Secord Lake (collectively the “Four Lakes”) following the failure of the Edenville Dam.

Appellant Heron Cove Association is a Michigan nonprofit corporation organized “[t]o promote the general welfare of its members, owners of any property along or near Secord, Smallwood, Wixom, and Sanford Lakes, including backlot properties with dedicated access (‘Four Lakes’), or any property in or touching the Four Lakes Special Assessment District in or around Gladwin and Midland Counties, Michigan.” It is comprised of property owners and those with property interests within the Four Lakes Special Assessment District. Individual appellants are members of the Heron Cove Association who own or have interest in property within the Four Lakes Special Assessment District.

The Appellee Counties originally filed petitions through their delegated authority, Appellee Four Lakes Task Forces (FLTF), to establish normal lake levels for the Four Lakes and confirm the boundaries of the Four Lakes Special Assessment District (the “District”) in 2019. These proceedings, brought under Part 307 of the Natural Resources and Environmental Protection Act, Act 451 of 1994, as amended, MCL 307.30701 *et seq.*, in both Midland and Gladwin Counties, were assigned to Chief Judge Stephen P. Carras (in Gladwin County by order of the State Court Administrative Office). Chief Judge Carras eventually approved the petitions and confirmed the boundaries of the District. (Tab #2, Order Setting Normal Lake Levels for Sanford Lake, Wixom

Lake, Smallwood Lake and Secord Lake and Confirming the Four Lakes Special Assessment District Boundaries, 1-4.)

FLTF then “proceeded to design, obtain necessary permits and construct the Lake Level Project which, due to the complexity and state dam safety requirements, was to be completed in phases over multiple years.” In the revised capital assessment memo, Appellees note that they raised at least \$220 million in grants for the Project from the State of Michigan and federal and private sources, \$200 million of which was intended to be used for restoration construction (Tab #37, FLTF 1/4/2024 Capital Assessment Memo, 10-11). But FLTF spent \$20 million of that money for interim restoration and recovery efforts, so it has \$180 million in State of Michigan dollars remaining for restoration construction. *Id.* The memo states that, in 2021, FLTF released a planning estimate of \$250 million. *Id.* So, the cost to be passed on to the SAD, in 2021, was \$70 million. But then the cost of the Project ballooned. Now the total cost of the project is \$399,700,000. *Id.* The cost to the SAD, therefore, increased to approximately \$217 million.

Construction of the Dams began sometime in 2022. On its website, FLTF has posted summaries and photos of the progress of construction at the Secord and Smallwood Dams in the “16 months” prior to February 2024.¹ On January 4, 2024, FLTF President David Kepler signed a memorandum to the FLTF Board stating that “design engineering and permitting are complete” and that the Secord, Smallwood, and Sanford “dams are under construction.” “Edenville” had “begun construction on pull-ahead projects.” According to the January 4, 2024 memorandum, the “Capital Assessment amount is based on the total restoration project cost less the grants that have been received.” (Capital Assessment Memo, 3.) “The computation of cost is based off bid projects

¹ Four Lakes Task Force, February 14, 2024, “State of Construction on Northern Dams,” <https://www.four-lakes-taskforce-mi.com/updates/photos-show-progress-on-secord-and-smallwood>.

at Secord, Smallwood, and Sanford. The Edenville estimate is now based on 100% design and has been updated to reflect the pricing received for the other three projects.” *Id.*

On January 15, 2024, FLTF held a required public hearing regarding the capital special assessment roll and the 2025-2029 operations and maintenance special assessment roll (Tab #18 Minutes, 1-3; Tab #19 Hearing Transcript).

Following that public hearing, FLTF released a revised methodology for determining the apportionment of the special assessments. The methodology states that FLTF endeavored to create a “fair” distribution of the assessments. It notes that although it is permitted to assess the relevant townships, villages, cities, and counties at-large, it determined not to assess those entities at-large on the capital assessment. Instead, the remaining \$217 million needed to construct the Project as planned would be assessed only on private property owners in the SAD. (Tab #12, Four Lakes Special Assessment District Assessment Methodology- Revised January 2024, 1.)

On February 6, 2024, the Counties approved the capital and operations and maintenance special assessment rolls (Tab #32 Midland County 2/6/2024 Resolution Approving Special Assessment Rolls; Tab #33 Gladwin County 2/6/2024 Resolution Approving Special Assessment Rolls). The Counties also approved the financing plan, which provides that an aggregate principal not to exceed \$217,700,000 may be secured by and payable from the collection of the special assessments (Tab #30 Midland County 2/6/2024 Resolution Approving Financing Plan; Tab #31 Gladwin County 2/6/2024 Resolution Approving Financing Plan).

On February 20, 2024, Appellants claimed an appeal of the Counties’ decisions. Appellants filed an amended claim of appeal on February 21, 2024. Following a hearing on March 21, 2024, Chief Judge Carras recused himself, and this appeal was assigned to Judge Beale.

Standard of Review

“An administrative agency decision is reviewed by the circuit court to determine whether the decision was authorized by law and supported by competent, material, and substantial evidence on the whole record.” Const. 1963, art. 6, § 28. “Substantial evidence is any evidence that reasonable minds would accept as adequate to support the decision; it is more than a mere scintilla of evidence but may be less than a preponderance of the evidence.” *Barak v Drain Com’r for Oakland Co.*, 246 Mich App 591, 597; 633 NW2d 489 (2001) (cleaned up).

Argument

I. Appellants’ decisions were not supported by competent, material, and substantial evidence on the whole record.

Appellees’ February 6, 2024 decisions to approve the special assessment rolls are not supported by competent, material, and substantial evidence on the whole record. Specifically, the record contains no evidence of the benefits likely derived from the Project or the proportionality of the assessments, as required by law. Instead, FLTF was focused on a “fair” distribution, not on derived benefits, but under either the applied methodology resulted in unlawful disproportionality.

A. To be valid, special assessments must lead to an increase in market value that is proportional to the assessment.

Under the Inland Lake Level Act (“ILLA,” otherwise known as Part 307, the cost of maintaining legal lake levels may be offset by special assessments. MCL 324.30704(1). Following approval of the petition to set a normal lake level, the circuit court that approved the petition is required to confirm the boundaries of a special assessment district. MCL 324.30707(5). Properties that may be assessed are “privately owned parcels of land, political subdivisions of the state, and state owned lands under the jurisdiction and control of the department.” MCL 324.30711(1).

Special assessments are “presumed valid” and generally must be upheld unless “there is a substantial or unreasonable disproportionality between the amount assessed and the value which accrues to the land as a result of the improvements.” *Dixon Road Group v City of Novi*, 426 Mich 390, 403; 395 NW2d 211 (1986). In particular, a special assessment will be found valid when two requirements are met: “(1) the improvement subject to the special assessment must confer a benefit on the assessed property and not just the community as a whole and (2) the amount of the special assessment must be reasonably proportionate to the benefit derived from the improvement.” *Michigan’s Adventure, Inc v Dalton Twp*, 290 Mich App 328, 335; 802 NW2d 353 (2010), *citing Kadzban v City of Grandville*, 442 Mich 495; 502 NW2d 299 (1993). However, when there is not a reasonable relationship between the amount of the assessment and the benefit conferred to the assessed property, it is “akin to a taking without due process of law.” *Dixon*, 426 Mich at 403.

When determining whether an improvement confers a proportionate benefit on the specially assessed property, Michigan courts compare the market value of the property *with* the improvement to the market value of the assessed value *without* the improvement. *Michigan’s Adventure, Inc*, 290 Mich App at 335. The Court of Appeals has explained the analysis as follows:

[I]n order to determine whether the market value of an assessed property has been increased *as a result of* an improvement, the relevant comparison is not between the market value of the assessed property *after* the improvement and the market value of the assessed property *before* the improvement, but rather it is between the market value of the assessed property *with* the improvement and the market value of the assessed property *without* the improvement. The former comparison measures the effect of time, while the latter measures the effect of the improvement.

Ahearn v Bloomfield Charter Twp, 235 Mich App 486, 496-97; 597 NW2d 858 (1999) (emphasis in original). In other words, a special assessment can be found invalid if the public improvement does not increase the benefit of the assessed parcel in an amount roughly proportionate to the amount of the assessment.

Courts will intervene where there is an unreasonable proportionality between a special assessment and benefit conferred. *Dixon*, 426 Mich at 399. Courts look to a ratio comparing the amount of the assessment to the value conferred on the property to determine the proportionality of a challenged special assessment. *Id.*

B. Appellees' methodology is devoid of any consideration of proportionality and benefit conferred to Appellants' properties as opposed to the community as a whole.

Appellees' special assessment methodology is not supported by competent, material, and substantial evidence on the whole record. Nor is it authorized by law. The record before the Court demonstrates that the Counties and FLTF did not consider the proportionality of the benefit conferred on the specially assessed properties. The record also demonstrates that Appellees did not consider the amount of benefit conferred on the community as a whole by the Project. Instead, the record demonstrates that Appellees had a target revenue number, raised the funds they thought they could, and then apportioned the remainder on the properties within the SAD, without regard to any actual benefit conferred on the assessed parcels.

Although Appellees developed a methodology that ostensibly aimed to proportion the special assessment amongst the assessed properties on the basis of benefit derived, the methodology merely categorized the assessed properties in comparison with each other, and then each property was assessed a portion of the costs of the Project, without regard to the proportionality of the assessment to the actual benefit derived to that property. As Appellants demonstrate below, the record lacks material evidence and leaves many questions unanswered. On the basis of the record before the Court, the Court should hold that Appellees' decisions were not based on competent, material, and substantial evidence on the whole record. In the alternative, the Court should follow the invitation of *In re Project Cost and Special Assessment Roll for Chappel Dam*, 282 Mich App 142, 150; 762 NW2d 192 (2009), and invite the parties, in light of

the immense interests at stake in this appeal (including the ability of Appellants to keep their homes), to submit further evidence concerning the proportionality of the assessments to the derived benefit. See also *Kadzban*, 442 Mich at 511-512 (Riley, J., concurring).

C. By Appellees' own words, the Four Lakes have a tremendous regional impact.

According to its January 2024 methodology statement, “[t]he SAD contains 8,170 parcels, with 6,278 parcels having direct waterfront access and 1,892 parcels having deeded private access to the waterfront (backlots). . . . The counties determined that all costs associated with the maintenance of the legal lake levels for the Four Lakes should be financed by special assessments to the properties within the SAD.” (Methodology- Revised January 2024, 1.) In other words, Appellees’ determined that the capital assessment would entirely fall on private property owners. No political subdivisions (counties, townships, villages, or cities) or state-owned properties were assessed on the capital assessment roll. No reason was given. But according to FLTF, the Four Lakes are vital to the local and regional economies.

- “The economic impact of the lakes reaches far beyond the shorelines to impact greater Midland and Gladwin counties, Saginaw County and further downstream in the Saginaw Bay watershed.”
- “The Gladwin County population increased by nearly 40,000 people during the summer months making these lakes a large economic driver.”
- “Local restaurants, marinas, hotels, shopping centers and other businesses depend on the strong economy that has existed in this region for decades because of the thriving lakes.”
- “These lakes bring thousands of people to their waters every year for recreation and are some of the best fisheries in the state.”²

In other words, in their own public statements, Appellees’ claim that the Four Lakes, and therefore the Project, provide immense benefit to the entire region. As economic engines, the Four

² Four Lakes Task Force, “Why Donate,” <<https://www.four-lakes-taskforce-mi.com/why-donate.html>> (accessed March 12, 2024).

Lakes affect more than just the properties with waterfront or deeded private access. Instead, the Four Lakes provides a significant number of jobs to the region, presumably to community members who do not own parcels with private access to the water and who remain untouched by any special assessment. These businesses and visitors contribute to municipal general funds through their taxes. But even though the Four Lakes, and therefore the Project, greatly benefit these properties and municipalities, they are not assessed. Instead, the total unfunded cost of the Project is arbitrarily put on the backs of Appellants. In other words, FLTF completely ignored the enormous public benefit which results in grossly disproportionate assessments to Appellants. Special assessments are only valid if the improvement confers a reasonably proportional benefit to assessed properties. *Michigan's Adventure*, 290 Mich App at 335. The record contains no evidence that Appellees conducted any evaluation of the proportion of the overall benefit conferred to the region to that of Appellants' properties within the SAD. Instead, they simply made a political decision to only assess Appellants' properties, without an explanation that can be found in the record before the Court.

D. Appellees apportioned the assessment without regard to proportionality.

The SAD methodology itself demonstrates its arbitrary nature and disregard to the proportionality required by *Dixon*. As discussed, the parcels in the SAD were assigned a “derived benefit factor,” which was used to suggest the amount of benefit derived to each parcel *compared to other parcels in the district*. The derived benefit factor was calculated using a number of individual factors. One of those factors is the “frontage factor. . . . The frontage factor is a weighted factor given solely to parcels with direct access to the water.” (Four Lakes Special Assessment District Assessment Methodology- Revised January 2024, 5-6.) But the methodology only weighs a properties' frontage as a benefit factor as compared to other parcels in the district.

As Appellees state in their methodology conclusion, “FLTF has worked to create a *fair* apportionment methodology that considers various benefits parcels receive” (Four Lakes Special Assessment District Assessment Methodology- Revised January 2024, 10 (emphasis added)). The methodology summary contains no mention of proportionality or the actual increase in market value conferred by the Project to any property, as required by *Dixon*. Instead, the methodology sought only to spread the unfunded cost of the Project amongst properties in the limited SAD on a comparative basis and not a derived benefit basis (i.e. “fairness” amongst the properties in the SAD).

The methodology also treats property owners who live upstream of all four dams the same as property owners who live downstream of all four dams. The methodology does not account for differences in location. The methodology does not account for the fact that the cost of each individual dam is different, that differing numbers of parcels lie around each of the former lakes, or that a property owner north of the northernmost dam does not likely benefit at all from reconstruction of the southernmost dam. The Secord Dam is roughly 15 miles, as the crow flies, from the Edenville Dam. Yet Appellees assume that parcels at both ends of the SAD are benefitted equally by, and equally responsible for, the entire four dam Project. Further, the methodology does not account for differences in the quality of “frontage.” The frontage factor is calculated in the same way whether the parcel is located on one of the former lakes or whether it is located on the Molasses River, a tributary of the Tittabawassee River in the far northwest corner of the SAD, which is not deep enough to accommodate a boat in some places. The record contains no evidence that these seemingly less benefitted parcels, which have assessments equal to their downstream counterparts, will see a proportional increase in market value.

According to FLTF, state, federal, and private funding accounts for 55% of the overall costs of the Project. Even if such considerations were relevant under *Dixon*, the record contains no evidence that the properties in the SAD receive even 45% of the benefit conferred by the Project. Again, the available record suggests that Appellees raised what they could and then assessed the remainder of the costs of the Project to the arbitrarily-drawn SAD. Indeed, the cost of the Project to Appellants increased more than three times after the boundaries of the SAD were confirmed. But the record contains no indication of how, or if, Appellees decided that the benefit conferred by the Project would be proportional to the increased assessments after the increases. Appellees' decisions were not supported by competent, material, and substantial evidence on the whole record.

In short, Appellees attempt to dress up their methodology in the language of the law by allocating the special assessments based upon invented terms like "derived benefit factors." But they fundamentally misunderstand the purpose of the derived-benefit rule. Under Appellees' interpretation of the derived-benefit principle, they could have assessed any amount of dollars needed to complete the Project, no matter the cost of individual assessments or the lack of increase in market value conferred to the properties. Taken to its extreme, the logic of Appellees' methodology would allow them to assess just 10 properties to finance a \$100 million project, as long as the underlying methodology had some level of "fairness" amongst those 10 properties. Pursuant to their own methodology, Appellees would have no misgivings that one property could be assessed \$50 million but only see an increase in market value of \$25,000 because the "fairness" methodology only compares properties in the district with others in the district without regard to the constitutional limitation of proportionality and derived benefit.

Appellants again note that there is no data in the record before the Court—even though some such data is available in this circumstance—about the proportionality of the benefits derived to Appellants’ properties from the Project. However, in this instance Appellants have the benefit of knowing the value of their property with a lake and without a lake.

Available tax records show fluctuations in property values from when the Four Lakes were present and after they retreated. The below chart details changes in the state equalized value of a sampling of Appellants’ parcels over time, illustrating property values with the improvement (before the Four Lakes retreated), without the improvement (immediately after the Four Lakes retreated), and today. The right-hand column indicates the total principal capital assessment for that parcel. The data included below can be found in **Exhibit B**.

Parcel	2019	2020	2021	2022	2023	2024	C.A.
110-230-000-006-00	8,400	7,500	9,300	9,300	11,300	11,300	22,065.95
110-230-000-015-000	17,000	17,300	17,800	18,300	19,700	19,700	22,065.95
030-175-000-021-41		29,400	28,500	36,400			6,606.57
030-175-000-014-00		45,000	37,500	44,100			22,065.95
150-200-000-053-00	85,600				84,800	106,700	39,159.01
150-200-000-060-00		68,000	54,100	61,700			28,969.82
130-124-000-137-00	71,200	84,200	90,800	96,200	103,200	111,300	38,009.82
070-120-000-059-00			76,100	75,800	83,700		27,549.41

130-160-000-008-00	59,400	63,600	59,700	58,900	60,000	88,800	\$33,431.46
110-377-000-385-00	44,500	47,800	48,200	49,300	51,600	63,700	\$26,875.54
130-126-000-245-00		42,000	51,300	52,700	61,100	58,700	\$25,656.63
26-030-170-000-014-00					4,200	5,400	\$31,711.55

As the Court can see, the first assessment listed, for Parcel No. 110-230-000-006-00, is *double* the state equalized value of the property. That parcel, owned by Robert and Karen Price, is near the Molasses River, a tributary of the Tittabawassee River, northwest (and upstream) of the Project. The water near the Prices’ property is not deep enough (when it exists at all) to hold a boat. It is not “lakefront” property. Yet Appellees’ methodology assumes that the parcel will see a dramatic increase in value of that parcel. And Parcel No. 030-170-000-014-00, owned by Gregory and Tamara Schowalter has a 2024 state equalized value of \$5,400. Yet the parcel’s principal capital assessment is \$31,711.55

As the above data demonstrates, the loss of the Four Lakes does not appear to have substantially decreased property values within the SAD. The data also shows that the values of many properties has increased substantially in the last few years *without* the Project. These examples demonstrate that any derived benefit from the Project will be marginal at best, and that the Court may require additional information in order to fully analyze the proportionality of the special assessments. The special assessments against many properties will be far greater than 2.6 times the increased market value realized with the Project. Appellees considered no record evidence to the contrary. The special assessments are invalid under *Dixon*.

II. The special assessments are a taking without due process of law.

Appellees' actions amount to a taking and violate Appellants' procedural due process rights, and additional procedural protections are necessary to mitigate against the risk of an erroneous deprivation of Appellants' most sacred constitutional rights.

As discussed above, the record before the Court demonstrates that the Counties and FLTF did not consider the proportionality of the benefit conferred on the specially assessed properties. Instead, the record demonstrates that Appellees had a target revenue number, raised the funds they thought they could, and then apportioned the remainder on the properties within the SAD without regard to actual benefit. Although Appellees developed an unlawful methodology cloaked in legalese to proportion the special assessment amongst the assessed properties on the basis of derived benefit, the methodology merely categorized the assessed properties in comparison with each other and treated properties the same regardless of where they are located in the SAD. Each property was then assessed a portion of the costs of the Project without regard to the proportionality of the assessment to the actual benefit derived to that property in the form of increased market value. The record contains no evidence that Appellees conducted any evaluation of the proportion of the overall benefit conferred to the region to that of Appellants' properties within the SAD. A disproportionate assessment is a taking without due process of law. *Dixon*, 426 Mich at 403.

The amount of process due to a litigant is a flexible concept, dependent on the circumstances of the case. *Chappel Dam*, 282 Mich App at 150. To determine whether a governmental actor has violated a person's rights to procedural due process, Michigan courts employ the three-part test from *Matthews v Elridge*, 424 US 319, 335; 96 S Ct 893; 47 L Ed 2d 18 (1976):

First, the private interest that will be affected by the official action; second, the risk of an erroneous deprivation of such interest through the procedures used, and the probable value, if any, of additional or

substitute procedural safeguards; and finally, the Government's interest, including the function involved and the fiscal and administrative burdens that the additional or substitute procedural requirement would entail.

Appellees will presumably argue (as they did in their motion to expedite) that this Court should follow the procedures used in *Chappel Dam* and rule on this appeal on briefs and oral argument (see Appellees' March 11, 2024 Brief in Support of Motion to Expedite, 6). In *Chappel Dam*, the Court of Appeals noted that property owners were afforded notice and a public hearing before the confirmation of the roll. *Chappel Dam*, 282 Mich App at 151. Appellants do not dispute that, in ordinary circumstances, the procedures set forth in the ILLA, and the procedures approved of in *Chappel Dam*, may be sufficient to comply with *Matthews* and constitutional standards. But for several reasons, that is not true here.

In *Chappel Dam*, the Gladwin County Drain Commissioner determined that the Chappel Dam required substantial repair, in the amount of \$2.04 million, and that the costs to repair the dam would be divided between the property owners in the special assessment district, the county, and the township. *Id.* at 144. After determining the apportionment, pursuant to the Inland Lake Level Act, "Part 307," the drain commissioner held a public hearing in which many of the property owners protested the apportionment. *Id.* The next day, the Gladwin County Board of Commissioners approved the special assessment roll, and ten days later, an appeal of the special assessment roll was filed in the Gladwin County Circuit Court. *Id.* In an expedited fashion, solely on briefs and in in short order, the circuit court affirmed. *Id.* at 151.

At the Court of Appeals, the central issue was the interplay of Part 307 and the Drain Code. Reviewing the circuit court's procedures, the Court of Appeals held "that the Legislature specifically provided for circuit review and knowingly excluded from the ILLA the Drain Code's

procedure for review” and that “the Legislature has provided different review procedures for drains and dams.” *Id.* at 147-148. The Court of Appeals explained that:

Petitioners maintain that the ILLA states that the Drain Code appeal procedures must be used. However, the ILLA imposes no such requirement. Instead, the ILLA provides for the use of Drain Code procedures to be followed as close as possible in the “proceedings for levying special assessments and issuing special assessment bonds....” MCL 324.30705(1). Rather than repeat the procedures for levying special assessments, the Legislature refers those who use the ILLA for lake levels to the Drain Code for details of how to issue a special assessment, regardless of the purpose. Similarly, the Legislature provided for a notice of hearing in the ILLA and then referred users to tax provisions to detail the exact process of providing notice. MCL 324.30714(2)(b). The ILLA makes no such reference to the Drain Code concerning the review process. We therefore agree with the circuit court that a harmonious reading of the ILLA and the Drain Code is that the ILLA refers to the Drain Code for the procedures to levy special assessments and issue special assessment bonds, but provides different appeal procedures for the establishment of dams and the establishment and maintenance of lake levels.

Id. at 149. In short, the Court of Appeals held that the circuit court appropriately followed the procedures outlined in the court rules for administrative appeals in contested cases. *Id.* at 146.

Appellants respectfully submit that this case requires a more detailed process. The notice and public hearings provided to Appellants under the ILLA are not constitutionally sufficient as applied here. The intent of the required notices and public hearings under the ILLA is to protect the interests of the public against arbitrary government action and to ensure that the governmental actor has considered the varying public interests. *Id.* at 150. The ILLA imposes an additional procedural safeguard: it requires counties to approve costs and special assessment rolls by resolution *before construction begins*. MCL 324.30714(3). And under the ILLA, a special

assessment roll is final and conclusive unless appealed within 15 days of the approval of the roll by the county or counties.

Here, construction began before the time to appeal the special assessments was final. Indeed, Appellees have represented to the public that this appeal means that construction must halt and that the final phases of construction will be delayed. In their motion to expedite, Appellees claimed that construction bids for the Edenville Dam were submitted in January 2024 and are valid for 60 days (Appellees' Brief in Support of Motion to Expedite, 8). These additional facts, not present in *Chappel Dam*, suggest that the public hearings held pursuant to the ILLA were mere formalities. The January 15th hearing afforded no meaningful opportunity to be heard; Appellees at that hearing did not consider the varying public interests. In other words, the January 15 public hearing was held *after* construction had already begun, *after* Appellees had committed themselves to a specific funding plan, and *after* Appellees had received construction bids for the final phase of construction.

The ILLA's requirement that costs and special assessments rolls be approved before construction is begun is vital to the structure of the ILLA and the procedural due-process rights of would be appellants. The ILLA guarantees the right to an appeal from a special assessment. MCL 324.30714(4). The appeal must be claimed within 15 days of approval of the special assessment rolls. *Id.* For an appeal under the ILLA to have any potential remedy, construction, cannot begin until the rolls are final. Under Michigan law, governmental defendants successfully rely on laches as a defense to court actions that seek to claw back allegedly improper bond sales when the action is commenced. See *Bigger v Pontiac*, 390 Mich 1; 210 NW2d 1 (1973); see also *Sessa v Macomb Co*, 220 Mich App 279; 559 NW2d 70 (1996). The logic of *Bigger* and *Sessa* rests on the premise that, once bonds are sold, courts cannot fashion a remedy to litigants challenging the governmental

body's process leading up to the sale of the bonds because bondholders, once they purchase bonds without notice of court challenges, have vested interests that could be defeated by any subsequent litigation. *Sessa*, 220 Mich App at 287. Along these lines, the ILLA seeks to prevent counties from giving third-parties any vested interests in an improvement before any necessary special assessment rolls are approved and the time period to appeal has run.

Furthermore, the process afforded to Appellants under Part 307 did not allow Appellants sufficient time to obtain further evidence of proportionality so that they could challenge their assessments. The Notice of Public Hearing for the January 15, 2024 public hearing was posted in the physical offices of Midland County, Gladwin County, and FLTF on December 22, 2023. It was posted on the websites of Midland County and FLTF on December 22, 2023, and on the website of Gladwin County on January 5, 2024. (Tab #14, Stryker Affidavit of Posting, 2.) This short period between the time of posting and the hearing, during the holiday season, was never enough time for Appellants to collect evidence and obtain appraisals of their property in order to protest the proportionality of their assessments.

The private interest at stake here is Appellants' ability to remain in their homes. In *Chappel Dam*, the special assessment sought to raise only about \$2 million. Here, the capital assessment seeks to raise approximately \$217 million. And as the table above shows, individual assessments run into the tens of thousands, and even hundreds of thousands, of dollars for individual parcels. As *Dixon* explained, an assessment lacking a reasonable relationship to derived benefit is akin to a taking without due process of law.

Under Michigan law, "Private property shall not be taken for public use without just compensation therefore being first made or secured in a manner prescribed by law." Const. 1963, art 10, §2. "If private property consisting of an individual's principal residence is taken for public

use, the amount of compensation made and determined for that taking shall be not less than 125% of that property's fair market value, in addition to any other reimbursement allowed by law." *Id.* An "inverse condemnation" occurs when a governmental actor takes a property in fact, even though the governmental actor does not comply with the required statutory eminent-domain process. *Mays v Snyder*, 323 Mich 79; 916 NW2d 227 (2018). "A plaintiff alleging a de facto taking or inverse condemnation must establish (1) that the government's actions were a substantial cause of the decline of the property's value and (2) that the government abused its powers in affirmative actions directly aimed at the property." *Id.* at 80.

Here, Appellees took action against Appellants' properties that are the substantial cause of a likely decline in property values when they approved the special assessment rolls. As shown above, some assessments are nearly equal to or even more than the state equalized value of Appellants' properties. Many Appellants live on fixed incomes. They simply cannot afford such assessments. If they seek to sell, they will not recover the value of their homes from buyers.³ And without an ability to pay, their homes will be subject to tax foreclosure, and absolute title will vest in foreclosing *governmental* units. See MCL 211.78a-m. In other words, Appellees will have achieved the taking of private property without just compensation and without complying with the statutory eminent domain process.

Additional process during this appeal is only a financial and administrative burden on Appellees' because of their own chosen timeline and own decisions. Appellants' chose to receive construction bids for Edenville prior to the expiration of the timeline to appeal, and they chose to construct the other three dams before financing was secured. No matter the scale of the emergency

³ When a property subject to a special assessment is purchased and financed, the assessment is typically paid in full as part of the sale. If a property is worth \$100 thousand before the Project, but only sees a \$10 thousand increase in value from a \$30 thousand special assessment, the buyer is not likely to pay \$130,000 for the property. The seller will then, in effect, suffer a diminished value of their property caused by Appellees' actions.

that might have been, Appellees cannot disregard Appellants' constitutional rights to their properties because Appellees' chose specific timelines and courses of action. Further still, Appellees' also cannot reasonably argue that they did not plan for or anticipate an appeal of the special assessment—FLTF's own computation of cost included a \$100,000 estimated cost to handle appeals (January 4, 2024, Kepler Memo, 4.). And the right to an appeal is embedded in Part 307 itself.

In other special assessment contexts, appellants are afforded the right to present evidence regarding proportionality and benefit derived. Before the Tax Tribunal, property owners and governmental units are permitted to present evidence. Mich Admin Code, R 792.10201 *et seq.* Under the Drain Code, a Board of Review is convened. MCL 280.155-59. Under *Chappel Dam's* guidance that the process due in any given factual circumstance is flexible, this Court should afford Appellants' additional process to sustain their claims on appeal.

Conclusion

For the reasons stated above, Appellants request that this Court vacate the special assessment rolls, order a reapportionment of the special assessment roll so that the assessments are proportional to the increase in market value derived from the Project, or order additional discovery related to the same, and any other relief the Court finds just and equitable.

Respectfully Submitted,

FOSTER, SWIFT, COLLINS & SMITH, P.C.



Dated: March 26, 2024

By:

Michael D. Homier (P60318)
Laura J. Genovich (P72278)
Keith T. Brown (P84193)
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WORD COUNT CERTIFICATION

This brief contains 6,644 words, in compliance with MCR 7.212 (B).

FOSTER, SWIFT, COLLINS & SMITH, PC
Attorneys for Appellant, Tuscola
Area Airport Zoning Board of Appeals

Dated: March 26, 2024

By:

/s/ Michael D. Homier
Michael D. Homier (P60318)
Laura J. Genovich (P72278)
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89232:00001:200402611-5

EXHIBIT A

GLADWIN COUNTY
BOARD OF COMMISSIONERS
Resolution 2024-008

**TO DESIGNATE VENUE/COURT FOR APPEALS OF FOUR LAKES TASK
FORCE SPECIAL ASSESSMENT MATTERS, PURSUANT TO STATUTE**

WHEREAS, by Resolution 2018-034, this Board of Commissioners designated the Four Lakes Task Force as its Delegated Authority, pursuant to Part 307 of the Michigan Natural Resources and Environmental Protection Act, "Inland Lake Levels," MCL 324.30701, *et seq* (Part 307);

WHEREAS, under Part 307 the Four Lakes Task Force has obtained lake level orders/judgments, undertaken restoration of the four lakes involved, developed extensive plans and specifications for restoration of the lakes, obtained substantial funds from the State of Michigan to that end, and will be undertaking Special Assessments under Part 307, to fund ongoing operations, and also to fund capital improvements; and

WHEREAS MCL 324.30701(c) defines "a court" to mean a circuit court, and if more than one circuit court is involved, it means the circuit court designated by the county board, or otherwise authorized by law to preside over an action;

And,

WHEREAS MCL 324.30705(3) provides that all proceedings relating to the making, levying, and collection of special assessments authorized by this part, and the issuance of bonds, notes, or lake level orders in anticipation of the collection of the special assessments shall conform as nearly as possible to the proceedings for levying special assessments and issuing bonds, as set forth in the Drain Code;

And,

WHEREAS appeals for Drain Code special assessment matters proceed in the Circuit Court, not the Michigan Tax Tribunal;

And,

WHEREAS MCL 324.30707(5) provides that each lake level order established by a court, confers continuing jurisdiction in that court;

And,

WHEREAS Special Assessments under Part 307, and pursuant to existing decisions of the Michigan Tax Tribunal, are not within the subject matter jurisdiction of the Michigan Tax Tribunal, but under the Circuit Courts, and

WHEREAS all appeals of the Special Assessments made under Part 307 should be heard in a single court, and without causing confusion to the public where to file appeals, and

WHEREAS it will serve efficiency, and the due process rights of taxpayers, to have a single court, within which to file appeals of the Four Lakes Task Force special assessments;

IT IS THEREFORE RESOLVED AS FOLLOWS:

The Board of Commissioners of the County of Gladwin, acting pursuant to Part 307, and particularly MCL 324.30701(c) hereby designates venue and confers subject matter jurisdiction upon the Midland County Circuit Court, for all matters relative to the Four Lakes Task Force, and/or special assessments for it as Gladwin County's Delegated Authority.

YEAS: Commissioners Mary Grace Taylor Vignaw O'Donnell

NAYS: Commissioners 0

ABSTAIN: Commissioners 0

The Resolution is declared adopted.

CLERK'S CERTIFICATE

The undersigned, being the duly qualified and acting Clerk of the County of Gladwin, Michigan, hereby certifies that (1) the foregoing is a true and complete copy of a resolution duly adopted by the County Board of Commissioners at a meeting held on January 23, 2024 at which meeting a quorum was present and remained throughout, (2) the original thereof is on file in the records in my office, (3) the meeting was conducted, and public notice thereof was given, pursuant to and in full compliance with the Open Meetings Act (Act No. 267 Public Acts of Michigan, 1976, as amended), and (4) minutes of such meeting were kept and will be or have been made available as required thereby.

Karrie Hulme
Karrie Hulme
Gladwin County Clerk

EXHIBIT B

Parcel #: 110-230-000-006-00

Flag:

Owner: PRICE, ROBERT & KAREN

Address: 1571 MAPLE POINT RD

Property Zip: 48612

1.General 2.Owner Info (*) 3.Tax Info. 4.PRE: 0 5.Misc. 6.Linkd App Info 7.Attach [1] 8.Sketches [0]

Rec. Status: Active

Tax Status: TAXABLE

Prev. Tax Status: TAXABLE

Cur. Class: 401 RESIDENTIAL-IMPROVED

Prev. Class: 401 RESIDENTIAL-IMPROVED

School: 26010 BEAVERTON RURAL SCHOOLS

ECF Neigh: 4300 4300 TITTABAWASSEE RIVER

MAP #:

Zoning: <None Specified>

Use Code: <none>

Note:

Land and Improvements	# of	T.C.V.
Land (4)...	0.289	15,000
Land Improvements...		7,500
Residential Buildings...	0	0
Agricultural Buildings...	0	0
Commercial/Ind. Buildings...	0	0
Personal Property...	0	0
EMPP...	0	0
Income Capitalization/GRM...	0	0
Sales Comparison...	0	0

PRE: <N/A>

Total Est. TCY 22,500

Tent. Asmt. 11,300

Tent. Tax. 8,659

3 Sales (12/10/2015, 11,000)...

0 Permits...

Double-click or hit the [ENTER] key to view Year Details.

Comments

Legal/Tax Description...

Year	MBOR Assd.	Final S.E.V.	Final Tax.
2024 C	11,300	11,300	8,659
2023 C	11,300	11,300	8,247
2022 C	9,300	9,300	7,855
2021 C	9,300	9,300	7,605
2020 S	7,500	7,500	7,500
2019 S	8,400	8,400	8,400
2018 S	8,400	8,400	8,400

Parcel #: 110-230-000-079-10 Flag:

Owner: PRICE, ROBERT & KAREN Address: 1604 MAPLE POINT RD Property Zip:

1. General 2. Owner Info (*) 3. Tax Info. 4. PRE: 0 5. Misc. 6. Linked App Info 7. Attach [2] 8. Sketches [1]

Rec. Status: Active
 Tax. Status: TAXABLE
 Prev. Tax. Status: TAXABLE
 Cur. Class: 401 RESIDENTIAL-IMPROVED
 Prev. Class: 401 RESIDENTIAL-IMPROVED
 School: 26010 BEAVERTON RURAL SCHOOLS
 ECF Neigh: 4200 4200 OFF WATER TITTABAWASSEE
 MAP #:
 Zoning: <None Specified>
 Use Code: <none>
 Note:

Land and Improvements		# of	T.C.V.
Land (4a)...	0.836		9,180
Land Improvements...			1,001
Residential Buildings...	1		68,086
Agricultural Buildings...	2		6,159
Commercial/Ind. Buildings...	0		0
Personal Property...	0		0
EMPP...	0		0
Income Capitalization/GRM...	0		0
Sales Comparison...	0		0

PRE: <N/A> Total Est. TCY 84,426

Tent. Asmt. 42,200

Tent. Tax. 27,952

2 Sales (2/10/2016, 25,000)...

1 Permit (5/27/2016,)...

Double-click or hit the [ENTER] key to view Year Details.

Comments	Year	MBCR Assd.	Final S.E.V.	Final Tax.
	2024 C	42,200	42,200	27,952
Legal/Tax Description...	2023 C	42,800	42,800	26,621
	2022 C	38,900	38,900	25,354
	2021 C	39,900	39,900	24,545
	2020 C	30,700	30,700	24,207
	2019 S	0	0	0

F5
F6
F7
F8

Chg
1.402

list.

ref #: 110-230-000-015-00 Flag:

Owner: PRICE, ROBERT & KAREN Address: 1627 MAPLE POINT RD Property Zip: 48612

General Owner Info (*) Tax Info PRE: 0 Misc. Linked App Info Attach (1) Sketches (1)

Rec. Status: Active
 Tax. Status: TAXABLE
 Prev. Tax. Status: TAXABLE
 Cur. Class: 401 RESIDENTIAL-IMPROVED
 Prev. Class: 401 RESIDENTIAL-IMPROVED
 School: 26010 BEAVERTON RURAL SCHOOLS
 ECF Neigh: 4300 4300 TITTABAWASSEE RIVER
 MAP #:
 Zoning: <None Specified>
 Use Code: <none>
 Note:

Land and Improvements		# of	T.C.V.
Land (4)...	0.418		15,000
Land Improvements...			1,000
Residential Buildings...	1		23,440
Agricultural Buildings...	0		0
Commercial/Ind. Buildings...	0		0
Personal Property...	0		0
EMPP...	0		0
Income Capitalization (GRM)...	0		0
Sales Comparison...	0		0

PRE: Rescinded 2012
 Total Est. TCY 39,440
 Tent. Asmt. 19,700
 Tent. Tax. 19,700

5 Sales (10/9/2011, 42,000)...

0 Permits... Double-click or hit the [ENTER] key to view Year Details.

Year	MBOR Assd.	Final S.E.V.	Final Tax.
2024 S	19,700	19,700	19,700
2023 C	19,700	19,700	19,026
2022 C	18,300	18,300	18,120
2021 C	17,800	17,800	17,542
2020 S	17,300	17,300	17,300
2019 S	17,000	17,000	17,000
2018 C	17,600	17,600	17,461

Legal/Tax Description...

We will be performing maintenance starting on Friday 2/9 at 7:00 PM EST that will continue until 10:00 PM. This maintenance will only affect a small number of municipalities. We apologize for the inconvenience.

4919 MAXSON DR HOPE, MI 48628 (Property Address)

Parcel Number: 030-175-000-021-41



Item 1 of 1 0 Images / 1 Sketch

Property Owner: WILSON WOODROW L & WILSON EARL D & PATRICIA L MCATEER

Summary Information

Residential Billing Summary

- Year Built: 2019
- Full Bath: 1
- Sq. Feet: N/A
- Bedrooms: 0
- Half Bath: 0
- Apts: 0.921

Assessed Value: \$41,400 | Taxable Value: \$36,912
Property Tax Information found.

Owner and Taxpayer Information

Owner: WILSON WOODROW L & WILSON EARL D & MCATEER PATRICIA L
4919 MAXSON DR HOPE, MI 48628
Taxpayer: SEE OWNER INFORMATION

General Information for Tax Year 2023

Property Class	401 RESIDENTIAL-IMPROVED	Unit	030 BILLINGS
School District	BEAVERTON RURAL SCHOOLS	Assessed Value	\$41,400
RCN MAIL	KCI MAIL	Taxable Value	\$36,912
TREATMENT BAY	588	State Equalized Value	\$41,400
SEWER	Not Available	Date of Last Name Change	01/03/2020
GARAGE	Not Available	Notes	Not Available
Historical District	No	Census Block Group	No Data to Display
SPECIALS	Not Available	Exemption	No Data to Display

Principal Residence Exemption Information

Homestead Date: 05/03/2011

Principal Residence Exemption	June 1st	Final
2023	100.0000 %	100.0000 %

Previous Year Information

Year	MBOR Assessed	Final SEV	Final Taxable
2022	\$36,400	\$36,400	\$28,440
2021	\$28,600	\$28,500	\$28,500
2020	\$29,400	\$29,400	\$28,607

Land Information

Zoning Code	No Data to Display	Total Acres	0.921
Land Value	\$12,000	Land Improvements	\$0
Reassessment Zone	No	Reassessment Zone Expiration Date	No Data to Display
ECF Neighborhood	RES GROUP 2	Mortgage Code	No Data to Display
Lot Dimensions/Comments	No Data to Display	Neighborhood Enterprise Zone	No
Lot(s)		Frontage	
Lot 1		160.00 R	250.74 R
		Total Frontage: 160.00 ft	Average Depth: 250.74 ft

Legal Description

17-1E PART OF LOT 21 MAXSON SUB; COMM AT NE COR SAID LOT 21, TH S06D48'32"W 390.00' TO POB; TH S06D45'12"W 152.02', TH S77D26'D9"W 184.65', N47D11'17"W 160.00', 1H N18D19'32"E 49.50', TH N89D38'42"E 254.50' TO POB. SPLIT ON 12/13/2019 WITH 030-175-000-021-01 INTO 030-175-000-021-02, 030-175-000-021-41;

Land Division Act Information

Date of Last Split/Combine	12/13/2019	Number of Splits Left	8
Date Form Filed	No Data to Display	Unallocated Divs of Parent	0
Date Created	12/13/2019	Unallocated Divs Transferred	0
Arrange of Parent	1.78	Rights Were Transferred	Not Available
Split Number	27	Courtesy Split	Not Available
Parent Parcel	No Data to Display		

Sale History

Sale Date	Sale Price	Instrument	Grantor	Grantee	Terms of Sale	Liber/Page
12/26/2019	\$0.00	GC	WOLF STEVEN H	WILSON WOODROW L & WILSON EARL D &	26-PARTIAL INTEREST	1170-175

We will be performing maintenance starting on Friday 2/9 at 7:00 PM EST that will continue until 10:00 PM. This maintenance will only affect a small number of municipalities. We apologize for the inconvenience.

4918 MAXSON DR HOPE MI 48628 (Property Address)

Parcel Number: 010-175-000-014-00

EARL WILSON

Property Owner: WILSON WOODROW J & WILSON EARL D

Seminary Information

Residential Building Summary

- Year Built: 2007
- Bedrooms: 7
- Total Baths: 2
- Full Baths: 0
- Sq. Feet: 1,295
- Acres: 0.311

Assessed Value: \$43,300 | Taxable Value: \$40,673
Property Tax Information found

Owner and Taxpayer Information

Owner	WILSON WOODROW J & WILSON EARL D 4918 MAXSON DR HOPE, MI 48628	Taxpayer	SEE OWNER INFORMATION
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General Information for Tax Year 2023

Property Class	401 RESIDENTIAL-IMPROVED	Unit	030 BILLINGS
School District	BEAVERTON RURAL SCHOOLS	Assessed Value	\$43,300
ACN MAIL	KCI MAIL	Taxable Value	\$40,673
TREATMENT SAD	S8B	State Equalized Value	\$43,300
SEWER	Not Available	Date of Last Name Change	06/07/2016
GARBAGE	Not Available	Notes	Not Available
Historical District	No	Census Block Group	No Data to Display
SPECIALS	Not Available	Exemption	No Data to Display

Principal Residence Exemption Information

Homestead Date: 05/01/1994

Principal Residence Exemption	June 1st	Final
2023	100.0000 %	100.0000 %

Previous Year Information

Year	MBOR Assessed	Final SEV	Final Taxable
2022	\$44,700	\$44,700	\$38,737
2021	\$37,500	\$37,500	\$37,500
2020	\$45,000	\$45,000	\$43,918

Land Information

Zoning Code	No Data to Display	Total Acres	0.311
Land Value	\$17,600	Land Improvements	\$9,327
Renaissance Zone	No	Renaissance Zone Expiration Date	No Data to Display
ICF Neighborhood	RES GROUP 7	Mortgage Code	No Data to Display
Lot Dimensions/Comments	No Data to Display	Neighborhood Enterprise Zone	No

Lot(s)	Frontage	Depth
Lot 1	70.00 ft	193.50 ft
Total Frontage: 70.00 ft		Average Depth: 193.50 ft

Legal Description

17 1/2 MAXSON SUB LOT 14 & THAT LAND LYING REY WATERS EDGE ELEVATION & W BOY SD LOT 14

Land Division Act Information

Date of Last Split/Combine	No Data to Display	Number of Splits Left	10
Date Form Filed	No Data to Display	Unassociated Divs of Parent	0
Date Created	01/01/0001	Unassociated Divs Transferred	0
Acres of Parent	0.00	Rights Were Transferred	Not Available
Split Number	0	Courtesy Split	Not Available
Parent Parcel	No Data to Display		

Sale History

File Date	Sale Price	Instrument	Grantor	Grantee	Terms of Sale	Libor/Page
11/28/2014	\$0.00	UC	WILSON WOODROW	WILSON WOODROW J & WILSON EARL D	21-NOT USED/OTHER	1129-448
02/01/1989	\$40,000.00	WD			01-ARM'S LENGTH	0035A0342

Building Information - 1295 sq ft 1 STY (Residential)

General

THIS IS NOT A TAX BILL

L-4400

Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 208 of 1993, Sec. 211.24(c) and Sec. 211.34c, as amended. This is a model assessment notice to be used by the local assessor.

FROM TOBACCO TOWNSHIP ASSESSOR ALLISON THOMPSON 121 WOODEN KEY DRIVE HOUGHTON LAKE, MI 48629	PARCEL IDENTIFICATION PARCEL CODE NUMBER: 150-200-000-053-00 PROPERTY ADDRESS: 5434 OAKRIDGE DR BEAVERTON, MI 48612
NAME AND ADDRESS OF OWNER OR PERSON NAMED ON ASSESSMENT ROLL WARNER MICHAEL & KELLY 5434 OAKRIDGE DR BEAVERTON MI 48612	PRINCIPAL RESIDENCE EXEMPTION % Exempt As "Homeowners Principal Residence": 100.00% % Exempt As "Qualified Agricultural Property": .00% % Exempt As "MBT Industrial Personal": .00% % Exempt As "MBT Commercial Personal": .00% Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL)

PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL)

The change in taxable value will increase/decrease your tax bill for this year by approximately: -\$77	PRIOR AMOUNT YEAR: 2018	CURRENT TENTATIVE AMOUNT YEAR: 2019	CHANGE FROM PRIOR YEAR TO CURRENT YEAR
1. TAXABLE VALUE (Current amount is tentative):	88,707	85,600	-3,107
2. ASSESSED VALUE:	90,400	85,600	-4,800
3. TENTATIVE EQUALIZATION FACTOR: 1.000			
4. STATE EQUALIZED VALUE (Current amount is tentative):	90,400	85,600	-4,800
5. There WAS/WAS NOT a transfer of ownership on this property in 2018. WAS NOT			

The 2019 Inflation rate Multiplier is: 1.024

Legal Description: 17 1W OAKRIDGE SUB LOT 53 & 54

March Board of Review Appeal Information:

The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the State Tax Commission at www.michigan.gov/taxes. Click on Property Taxes Box, then click on Forms and Instructions, then Board of Review to obtain Form 618 (L-4035). Petition to the Board of Review

March Board of Review Information:

THE BOARD OF REVIEW WILL MEET AT TOBACCO TWP HALL 1758 DALE RD, BEAVERTON, MI 48612 ON MONDAY, MARCH 11, 2019 FROM 9:00AM TO 3:00PM & TUESDAY, MARCH 12, 2019 FROM 3:00PM TO 9:00PM. RESIDENT & NON-RESIDENT TAXPAYERS MAY APPEAL BY LETTER IF RECEIVED BEFORE THE CLOSE OF MARCH BOARD OF REVIEW. LETTERS WILL BE ACCEPTED IF HAND DELIVERED OR BY EMAIL AT TOBACCOASSESSOR@YAHOO.COM
 YOUR ASSESSOR IS AVAILABLE ANYTIME BY EMAIL FOR SAME-DAY REPLY AT TOBACCOASSESSOR@YAHOO.COM OR BY PHONE MESSAGE AT 989-312-3012 (RETURNED WITHIN 5 DAYS)
 NOTICE: BY LAW YOUR ASSESSOR MUST ANNUALLY DO AN EXTERIOR SITE INSPECTION OF 20% OF PARCELS

Not less than 14 days before the meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes were calculated on the Taxable Value (see line 1 above). The Taxable Value number entered in the "Change from Prior Year to Current Year" column, does not indicate a change in your taxes. This number indicates the change in Taxable Value.

State Equalized Value is the Assessed Value multiplied by the Equalized Factor, if any. State Equalized Value must approximate 50% of the market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2018, your 2019 Taxable Value will be the same as your 2018 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2018, your 2019 Taxable Value is calculated by multiplying your 2018 Taxable Value by 1.024 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2019 Taxable Value cannot be higher than your 2019 State Equalized Value.

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review. The denial of an exemption from the local school operating tax for a "homeowner's principal residence" may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a Michigan Tax Tribunal form or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib.

Filing a protest at the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.8m, 211.9n and 211.9o. The petition must be a Michigan Tax Tribunal form or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib.

HOMEOWNER'S PRINCIPAL RESIDENCE AFFIDAVIT INFORMATION REQUIRED BY P.A. 114 OF 2012. If you purchased your principal residence after May 1 last year, to claim the principal residence exemption, if you have not already done so, you are required to file an affidavit by June 1 for the immediately succeeding summer tax year levy and all subsequent tax levies or by November 1 for the immediate succeeding winter tax levy and all subsequent tax levies.

THIS IS NOT A TAX BILL

Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1993, Sec. 211.24 (c) and Sec. 211.34c, as amended. This is a model assessment notice to be used by the local assessor.

<p>FROM: TOBACCO TOWNSHIP ASSESSOR TOBACCOASSESSOR@YAHOO.COM 121 WOODEN KEY DR HOUGHTON LAKE, MI 48629</p>	<p style="text-align: center;">PARCEL IDENTIFICATION</p> <p>PARCEL NUMBER 150-200-000-053-00</p> <p>PROPERTY ADDRESS 5434 OAKRIDGE DR BEAVERTON, MI 48612</p>												
<p>OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL</p> <p>*****AUTO**5-DIGIT 48612 WARNER MICHAEL & KELLY 5434 OAKRIDGE DR BEAVERTON, MI 48612-8594</p>	<p style="text-align: center;">PRINCIPAL RESIDENCE EXEMPTION</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td>% Exempt As "Homeowners Principal Residence":</td> <td style="text-align: right;">100.00%</td> </tr> <tr> <td>% Exempt As "Qualified Agricultural Property":</td> <td style="text-align: right;">.00%</td> </tr> <tr> <td>% Exempt As "MBT Industrial Personal":</td> <td style="text-align: right;">.00%</td> </tr> <tr> <td>% Exempt As "MBT Commercial Personal":</td> <td style="text-align: right;">.00%</td> </tr> <tr> <td>Exempt As "Qualified Forest Property":</td> <td style="text-align: right;"><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</td> </tr> <tr> <td>Exempt As "Development Property":</td> <td style="text-align: right;"><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</td> </tr> </table>	% Exempt As "Homeowners Principal Residence":	100.00%	% Exempt As "Qualified Agricultural Property":	.00%	% Exempt As "MBT Industrial Personal":	.00%	% Exempt As "MBT Commercial Personal":	.00%	Exempt As "Qualified Forest Property":	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Exempt As "Development Property":	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
% Exempt As "Homeowners Principal Residence":	100.00%												
% Exempt As "Qualified Agricultural Property":	.00%												
% Exempt As "MBT Industrial Personal":	.00%												
% Exempt As "MBT Commercial Personal":	.00%												
Exempt As "Qualified Forest Property":	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No												
Exempt As "Development Property":	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No												

LEGAL DESCRIPTION:
17 1W OAKRIDGE SUB LOT 53 & 54

ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)

PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)

The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: \$117	PRIOR AMOUNT YEAR: 2023	CURRENT TENTATIVE AMOUNT YEAR: 2024	CHANGE FROM PRIOR YEAR TO CURRENT YEAR
1. TAXABLE VALUE:	80,640	84,672	4,032
2. ASSESSED VALUE:	84,800	106,700	21,900
3. TENTATIVE EQUALIZATION FACTOR: 1.000			
4. STATE EQUALIZED VALUE (SEV):	84,800	106,700	21,900
5. There WAS or WAS NOT a transfer of ownership on this property in 2023 WAS NOT			

6. Assessor Change Reason:
Market Adjustment

Since the flood in 2020 the assessed value has decreased minimally due to no water and market, ~~market~~ for 2023 assessed value increased by inflation multiplier and in 2024 increased by a 1.05 multiplier w/ no improvements & no value returned.

The 2024 Inflation rate Multiplier is: 1.05

Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the Following:

Name: ALLISON THOMPSON	Phone: (989) 312-3012	Email Address: TOBACCOASSESSOR@YAHOO.COM
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March Board of Review Appeal Information. The board of review will meet at the following dates and times:

BOARD OF REVIEW MEETS AT TOBACCO TWP HALL 1758 DALE RD, BEAVERTON, MI 48612 ON MONDAY, MARCH 11, 2024 FROM 9:00AM TO 3:00PM & TUESDAY, MARCH 12, 2024 FROM 3:00PM TO 9:00PM. RESIDENT & NON-RESIDENT TAXPAYERS MAY APPEAL BY LETTER IF RECEIVED BEFORE THE CLOSE OF MARCH BOARD OF REVIEW. LETTERS WILL BE ACCEPTED IF HAND DELIVERED OR BY EMAIL AT TOBACCOASSESSOR@YAHOO.COM.

MOST QUESTIONS AND CONCERNS CAN BE ADDRESSED PRIOR TO THE BOARD MEETING. PLEASE CONTACT THE ASSESSOR AT THE ABOVE EMAIL ADDRESS OR BY PHONE MESSAGE AT 989-312-3012 (RETURNED WITHIN 5 DAYS)

PROPERTY OWNER NOTIFICATION: THE STATE TAX COMMISSION RECOMMENDS THAT 20% OF PARCELS ARE PHYSICALLY INSPECTED EACH YEAR TO ENSURE FAIR AND EQUITABLE ASSESSMENT FOR ALL PROPERTY OWNERS. CERTIFIED INSPECTORS WILL HAVE PHOTO IDENTIFICATION, WILL NOT ASK TO ENTER INSIDE YOUR HOUSE, OR ASK FOR CONFIDENTIAL INFORMATION. THEY MAY ASK QUESTIONS SPECIFIC TO THE PROPERTY.

5486 OAKRIDGE DR BEAVERTON, MI 48612 (Property Address)
 Parcel Number: 150-200-000-066-00

Property Owner: VAN AMEYDE JOHN AND JULIE

Summary Information

- > Residential Building Summary
- Year Built: 1970
- Full Baths: 1
- Sq. Feet: 1,248
- Bedrooms: 0
- Half Baths: 0
- Acres: 0.200

> Assessed Value: \$67,500 | Taxable Value: \$58,679

Item 1 of 7 6 Images / 1 Sketch

Owner and Taxpayer Information

Owner VAN AMEYDE JOHN AND JULIE **Taxpayer** SEE OWNER INFORMATION
 48920 RUNNING TROUT LANE
 NORTHVILLE, MI 48168

General Information for Tax Year 2023

Property Class	401 RESIDENTIAL-IMPROVED	Unit	150 TOBACCO TOWNSHIP
School District	BEAVERTON RURAL SCHOOLS	Assessed Value	\$67,500
MAP #	No Data to Display	Taxable Value	\$58,679
USER NUM IDX	0	State Equalized Value	\$67,500
USER ALPHA 1		Date of Last Name Change	02/23/2015
USER ALPHA 3	SP595	Notes	Not Available
Historical District	No	Census Block Group	No Data to Display
USER ALPHA 2	SP595	Exemption	No Data to Display

Principal Residence Exemption Information

Homestead Date 05/01/1994

Principal Residence Exemption	June 1st	Final
2023	0.0000 %	0.0000 %

Previous Year Information

Year	MBOR Assessed	Final SEV	Final Taxable
2022	\$61,700	\$61,700	\$55,885
2021	\$54,100	\$54,100	\$54,100
2020	\$68,000	\$68,000	\$67,904

Land Information

Zoning Code		Total Acres	0.200
Land Value	\$29,000	Land Improvements	\$6,057
Renaissance Zone	No	Renaissance Zone Expiration Date	No Data to Display
ECF Neighborhood	4002 RES GROUP 3	Mortgage Code	No Data to Display
Lot Dimensions/Comments	No Data to Display	Neighborhood Enterprise Zone	No

Lot(s)	Frontage	Depth
Lot 1	83.00 ft	105.00 ft
Total Frontage: 83.00 ft		Average Depth: 105.00 ft

Legal Description

17 1W OAKRIDGE SUB LOT 66

Land Division Act Information

THIS IS NOT A TAX BILL

L-4400

Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1993, Sec 211.24 (c) and Sec 211.34c, as amended. This is a model assessment notice to be used by the local assessor.

Assessing Department - Secord Township PO Box 25 Rogers City, Mi 49779 NAME AND ADDRESS OF OWNER OR PERSON NAMED ON ASSESSMENT ROLL: 05-02016 VALICE DAVID J & LINDA F 56852 Copperfield Dr Shelby Twp MI 48316-4861	<p style="text-align: center;">PARCEL IDENTIFICATION</p> PARCEL CODE NUMBER: 130-124-000-137-00 PROPERTY ADDRESS: 3475 WEST BRANCH DR GLADWIN, MI 48624 <p style="text-align: center;">PRINCIPAL RESIDENCE EXEMPTION</p> % Exempt As "Homeowners Principal Residence": .00% % Exempt As "Qualified Agricultural Property": .00% % Exempt As "MBT Industrial Personal": .00% % Exempt As "MBT Commercial Personal": .00% Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
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ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL - IMPROVED)

PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL - IMPROVED)

The change in taxable value will increase/decrease your tax bill for this year by approximately:	PRIOR AMOUNT YEAR: 2019	CURRENT TENTATIVE AMOUNT YEAR: 2020	CHANGE FROM PRIOR YEAR TO CURRENT YEAR
\$57			
1. TAXABLE VALUE (Current amount is tentative):	68,915	70,224	1,309
2. ASSESSED VALUE:	71,200	84,200	13,000
3. TENTATIVE EQUALIZATION FACTOR: 1.000			
4. STATE EQUALIZED VALUE (Current amount is tentative):	71,200	84,200	13,000
5. There WAS/WAS NOT a transfer of ownership on this property in 2019 . WAS NOT			

The 2020 Inflation rate Multiplier is: 1.019
 Legal Description: 19 1E PINECREST POINT SUB 5 LOT 137

March Board of Review Appeal Information:

The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the State Tax Commission's website at www.michigan.gov/taxes. Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).

Board of Review will meet on Monday, March 9, 2020 from 3:00pm - 8:00pm & Wednesday, March 11, 2020 from 9:00am - 3:00pm. APPOINTMENTS ARE REQUIRED. Contact Peggy at 989-426-8388. The meetings will be held at the Secord Township Hall located at: 1507 Secord Dam Rd, Gladwin. Written appeals must be received by March 5, 2020.

Visit online for appeal/newsletter information: <http://www.assessingoffice.com> Questions call: 989-734-3555

NOT LESS THAN 14 DAYS before the meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes were calculated on the Taxable Value (see line 1 above). The Taxable Value number entered in the "Change from Prior Year to Current Year" column, does not indicate a change in your taxes. This number indicates the change in Taxable Value.

State Equalized Value is the Assessed Value multiplied by the Equalized Factor, if any. State Equalized Value must approximate 50% of the market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2019, your 2020 Taxable Value will be the same as your 2020 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2019, your 2020 Taxable Value is calculated by multiplying your 2019 Taxable Value by 1.019 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2020 Taxable Value cannot be higher than your 2020 State Equalized Value.

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review. The denial of an exemption from the local school operating tax for a "homeowner's principal residence" may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a Michigan Tax Tribunal form or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib.

Filing a protest at the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing of a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a Michigan Tax Tribunal form or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib.

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

Grantor	Grantee	Sale Price	Sale Date	Inst. Type	Terms of Sale	Liber & Page	Verified By	Prcnt. Trans.	
VALICE DAVID J & LINDA F		0	08/10/2022	OTH	21-NOT USED/OTHER	S6-344	NOT VERIFIED	0.0	
BURKE, JACQUELINE TRUST	VALICE, DAVID J & LINDA F	180,000	08/24/2009	WD	03-ARM'S LENGTH	902/998	OTHER	100.0	
BURKE, DOUGLAS & JACQUELIN	BURKE, JACQUELINE TRUST	0	10/01/2003	WD	03-ARM'S LENGTH	722/256	OTHER	0.0	
BOWMAN, ROBERT & LINDA	BURKE, DOUGLAS & JACQUELIN	180,000	05/10/2003	WD	03-ARM'S LENGTH	669/737	OTHER	100.0	
Property Address		Class: RESIDENTIAL-IMPROV		Zoning:	Building Permit(s)	Date	Number	Status	
3475 WEST BRANCH DR		School: GLADWIN COMMUNITY SCHOOLS			REPAIR	10/19/2016	B16-6569	Complete	
Owner's Name/Address		P.R.E. 0%			BUILD HOUSE ADDITION	03/15/2004	1052	Complete	
VALICE DAVID J & LINDA F 56852 Copperfield Dr Shelby Township MI 48316-4861		MAP #: X			BUILD HOUSE ADDITION	03/01/2004	DE04-05	Complete	
Tax Description		2023 Est TCV 206,309 TCV/TFA: 158.21		Land Value Estimates for Land Table WTR-4.WATER4					
19 1E PINECREST POINT SUB 5 LOT 137		X Improved		* Factors *					
Comments/Influences		Vacant		Description Frontage Depth Front Depth Rate %Adj. Reason Value					
		X Public Improvements		WATER4 70.00 409.50 1.0000 1.0000 1221 100 85,470					
		X Dirt Road		70 Actual Front Feet, 0.66 Total Acres Total Est. Land Value = 85,470					
		X Gravel Road							
		X Paved Road							
		X Storm Sewer							
		X Sidewalk							
		X Water							
		X Sewer							
		X Electric							
		X Gas							
		X Curb							
		X Street Lights							
		X Standard Utilities							
		X Underground Utils.							
		Topography of Site							
		X Level							
		X Rolling							
		X Low							
		X High							
		X Landscaped							
		X Swamp							
		X Wooded							
		X Pond							
		X Waterfront							
		X Ravine							
		X Wetland							
		X Flood Plain							
		Year		Land Value	Building Value	Assessed Value	Board of Review	Tribunal/Other	Taxable Value
		Who When What		2023	42,700	60,500	103,200		77,233C
		stf 10/08/2019 REAPPRAISA		2022	40,400	55,800	96,200		73,556C
		CLH 08/07/2003 DATA ENTER		2021	38,600	52,200	90,800		71,207C
		DF/ 08/05/1996 INSPECTION		2020	39,200	45,000	84,200		70,224C

*** Information herein deemed reliable but not guaranteed***

THIS IS NOT A TAX BILL

Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1993, Sec. 211.24 (4) and Sec. 211.34c, as amended. This is a notice of assessment and is to be used by the local assessor.

FROM: Assessing Department Secord Township P.O. Box 25 Rogers City, Mi 49779	PARCEL IDENTIFICATION PARCEL NUMBER: 130-124-000-137-00 PROPERTY ADDRESS: 3475 WEST BRANCH DR GLADWIN, MI 48624
OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL: *****AUTO**ALL FOR AADC 480 VALICE DAVID J & LINDA F 56852 COPPERFIELD DR SHELBY TOWNSHIP, MI 48316-4861 	PRINCIPAL RESIDENCE EXEMPTION % Exempt As "Homeowners Principal Residence": .00% % Exempt As "Qualified Agricultural Property": .00% % Exempt As "MST Industrial Personal": .00% % Exempt As "MST Commercial Personal": .00% Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

LEGAL DESCRIPTION:
19 1E PINECREST POINT SUB 5 LOT 137

ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)

PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)

The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:	PRIOR AMOUNT YEAR: 2023	CURRENT TENTATIVE AMOUNT YEAR: 2024	CHANGE FROM PRIOR YEAR TO CURRENT YEAR
\$175			
1. TAXABLE VALUE:	77,233	81,094	3,861
2. ASSESSED VALUE:	103,200	111,300	8,100
3. TENTATIVE EQUALIZATION FACTOR: 1.000			
4. STATE EQUALIZED VALUE (SEV):	103,200	111,300	8,100

5. There WAS or WAS NOT a transfer of ownership on this property in 2023: WAS NOT

6. Assessor Change Reason:
Market Adjustment

The 2024 Inflation rate Multiplier is: 1.05

Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the Following:

Name: Allan J. Berg	Phone: (989) 734-3555	Email Address: info@assessingoffice.com
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March Board of Review Appeal Information. The board of review will meet at the following dates and times:
 The Secord Township March Board of Review will meet on Monday, March 11, 2024 from 9:00am - 3:00pm & Tuesday, March 12, 2024 from 3:00pm - 9:00pm. The appeal meetings will be held at: Secord Twp Hall at 1507 Secord Dam Rd, Gladwin, MI. Written appeals must be received by March 7, 2024. APPOINTMENTS ARE REQUIRED. Please call Joel at 989-329-9319 to schedule an appointment.

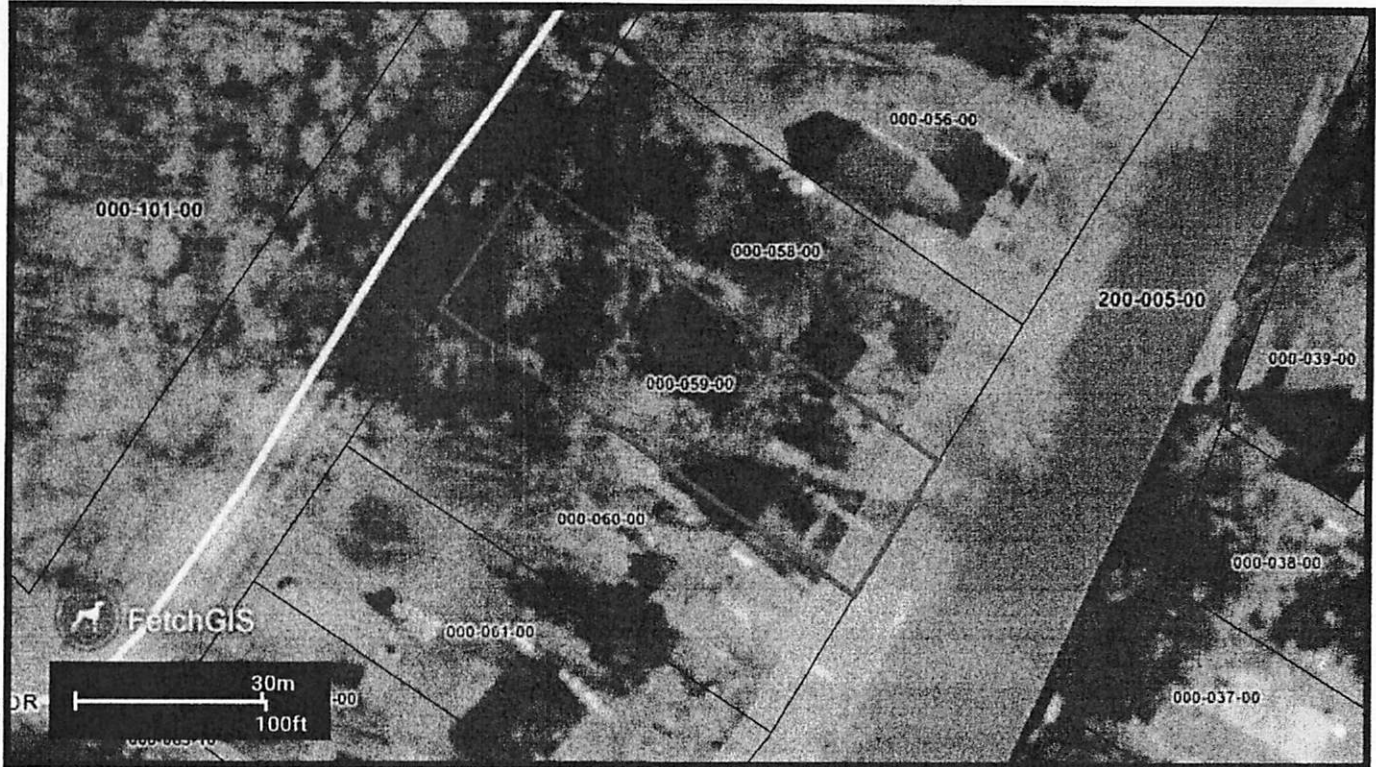


Gladwin County GIS

Parcel Report: 070-120-000-059-00

3/25/2024

1:10:48 PM



Property Address

1662 EAST SHORE DR
ALGER, MI, 48610

Owner Address

LINDENMUTH MARK D & PERRI R ETAL
-
675 LOS ARBOLES
WOLVERINE LAKE, MI 48390

Unit: 070
Unit Name: CLEMENT TOWNSHIP

General Information for 2023 Tax Year

Parcel Number:	070-120-000-059-00	Assessed Value:	\$83,700
Property Class:	401	Taxable Value:	\$71,758
Class Name:	RESIDENTIAL	State Equalized Value:	\$83,700
School Dist Code:	65045		
School Dist Name:	W BRANCH/ ROSE CITY SCH		

PRE 2022: 0%
PRE 2023: 100%

Prev Year Info	MBOR Assessed	Final SEV	Final Taxable
2022	\$75,800	\$75,800	\$68,341
2021	\$76,100	\$76,100	\$66,158

Land Information

Acreage: 0
Zoning:

Legal Description

20 1E PLAT OF ENGELHARDT RESORT LOT 59

Sales Information

Sale Date: 12-07-2020

Sale Price: 0
Instrument: OTH
Grantor: LINDENMUTH MARK & PERRI
Grantee: LINDENMUTH MARK D & PERRI R ETAL
Terms of Sale: 15-LADY BIRD
Liber/Page: 1196/624

Sale Date: 09-25-2003

Sale Price: 40000
Instrument: WD
Grantor: SWANTEK, RICHARD & JUDITH
Grantee: LINDENMUTH, MARK & PERRI
Terms of Sale: 16-LC PAYOFF
Liber/Page: 695/495

Sale Date: 11-13-1998

Sale Price: 40000
Instrument: WD
Grantor:
Grantee: LINDENMUTH
Terms of Sale: 03-ARM'S LENGTH
Liber/Page: 502/752

Sale Date: 04-01-1975

Sale Price: 8900
Instrument: WD
Grantor:

Grantor	Grantee	Sale Price	Sale Date	Inst. Type	Terms of Sale	Liber & Page	Verified By	Prcnt. Trans.				
STRADTNER, AVIS		0	06/11/2015	DC	Death Certificate	901/001	ASSESSOR	0.0				
STRADTNER, JAMES & AVIS	STRADTNER, JAMES/AVIS & KE	0	10/19/2002	QC	Quit Claim Deed	641/880	ASSESSOR	0.0				
	STRADTNER	11,500	04/01/1987	WD	Death Certificate	391/326		0.0				
Property Address		Class: RESIDENTIAL - IMPR		Zoning:	Building Permit(s)	Date	Number	Status				
1064 RIVERS TERRACE RD		School: GLADWIN COMMUNITY SCHOOLS										
Owner's Name/Address		P.R.E. 100% 12/01/2003										
STRADTNER JAMES & KELLY S 1064 RIVERS TERRACE RD GLADWIN MI 48624		MAP #: X										
		2021 Est TCV 119,430 TCV/TFA: 102.08										
Tax Description		X Improved	Vacant	Land Value Estimates for Land Table WTR-2.WATER2								
19 1E RIVERS-JENNINGS SUB LOT 8		Public Improvements		* Factors *								
Comments/Influences		Dirt Road		Description	Frontage	Depth	Front	Depth	Rate	%Adj.	Reason	Value
		Gravel Road		WATER 2	86.30	236.26	1.0000	1.0000	335	100		28,911
		Paved Road		89 Actual Front Feet, 0.46 Total Acres Total Est. Land Value = 28,911								
		Storm Sewer		Land Improvement Cost Estimates								
		Sidewalk		Description	Rate	Size	%	Good	Cash	Value		
		Water		D/W/P: Patio Blocks	12.40	56	50		347			
		Sewer		D/W/P: Patio Blocks	12.40	50	50		310			
		Electric		Wood Frame	23.46	96	60		1,351			
		Gas		Total Estimated Land Improvements True Cash Value = 2,008								
		Curb										
		Street Lights										
		Standard Utilities										
		Underground Utils.										
		Topography of Site										
		X Level		Year	Land Value	Building Value	Assessed Value	Board of Review	Tribunal/Other	Taxable Value		
		X Rolling		2021	14,500	45,200	59,700			59,700S		
		X Low										
		X High										
		Landscaped										
		Swamp										
		X Wooded										
		Pond										
		X Waterfront										
		Ravine										
		Wetland										
		Flood Plain										
		Who	When	What	2020	16,100	47,500	63,600		60,528C		
		jb 09/22/2020 REAPPRAISA										
		KSR 01/10/2013 INSPECTION		2019	13,800	45,600	59,400			59,400S		
		CLH 08/13/2003 DATA ENTER		2018	16,800	43,200	60,000			60,000S		

*** Information herein deemed reliable but not guaranteed***

Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1993, Sec. 211.24 (c) and Sec. 211.34c, as amended. This is a model assessment notice to be used by the local assessor.

FROM HAY TOWNSHIP ASSESSOR COREY CUDDIE 5424 RENAS ROAD GLADWIN MI 48624	PARCEL IDENTIFICATION PARCEL CODE NUMBER: 110-377-000-385-00 PROPERTY ADDRESS: 1551 HAY RD BEAVERTON, MI 48612
NAME AND ADDRESS OF OWNER OR PERSON NAMED ON ASSESSMENT ROLL: SISK ROGER KENNETH C/O SISK DAWN 729 S GRAY AUBURN HILLS MI 48326	PRINCIPAL RESIDENCE EXEMPTION % Exempt As "Homeowners Principal Residence": .00% % Exempt As "Qualified Agricultural Property": .00% % Exempt As "MBT Industrial Personal": .00% % Exempt As "MBT Commercial Personal": .00% Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL)

PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL)

The change in taxable value will increase/decrease your tax bill for this year by approximately: \$655	PRIOR AMOUNT YEAR: 2018	CURRENT TENTATIVE AMOUNT YEAR: 2019	CHANGE FROM PRIOR YEAR TO CURRENT YEAR
1. TAXABLE VALUE (Current amount is tentative):	42,776	39,968	-2,808
2. ASSESSED VALUE:	45,700	44,500	-1,200
3. TENTATIVE EQUALIZATION FACTOR: 1.000			
4. STATE EQUALIZED VALUE (Current amount is tentative):	45,700	44,500	-1,200
5. There WAS/WAS NOT a transfer of ownership on this property in 2018 . WAS NOT			

The 2019 Inflation rate Multiplier is: 1.024

Legal Description: 18 1E WHITNEY BEACH NO 7 LOT 385 & ALL THAT PART OF LAND LYING BELOW SBM CONT 673 ALSO LAND LYING BET WATER'S EDGE ELEV & NLY & ELY BND RYS OF SD LOT

March Board of Review Appeal Information:

The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the State Tax Commission at www.michigan.gov/taxes. Click on Property Taxes Box, then click on Forms and Instructions, then Board of Review to obtain Form 618 (L-4035), Petition to the Board of Review

March Board of Review Information:

THE BOARD OF REVIEW WILL MEET ON WEDNESDAY, MARCH 13TH FROM 3:00 TO 9:00, THURSDAY, MARCH 14TH FROM 9:00 TO 3:00 AT THE HAY TOWNSHIP HALL. LOCATED AT 1220 E HIGHWOOD RD. BEAVERTON, MI 48612.

Not less than 14 days before the meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes were calculated on the Taxable Value (see line 1 above). The Taxable Value number entered in the "Change from Prior Year to Current Year" column, does not indicate a change in your taxes. This number indicates the change in Taxable Value.

State Equalized Value is the Assessed Value multiplied by the Equalized Factor, if any. State Equalized Value must approximate 50% of the market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2018, your 2019 Taxable Value will be the same as your 2018 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2018, your 2019 Taxable Value is calculated by multiplying your 2018 Taxable Value by 1.024 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2019 Taxable Value cannot be higher than your 2019 State Equalized Value.

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review. The denial of an exemption from the local school operating tax for a "homeowner's principal residence" may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a Michigan Tax Tribunal form or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib.


Filing a protest at the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing of a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a Michigan Tax Tribunal form or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib.

HOMEOWNER'S PRINCIPAL RESIDENCE AFFIDAVIT INFORMATION REQUIRED BY P.A. 114 OF 2012. If you purchased your principal residence after May 1 last year, to claim the principal residence exemption, if you have not already done so, you are required to file an affidavit by June 1 for the immediately succeeding summer tax year levy and all subsequent tax levies or by November 1 for the immediate succeeding winter tax levy and all subsequent tax levies.

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Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

FROM HAY TOWNSHIP ASSESSOR COREY CUDDIE 5424 RENAS ROAD GLADWIN MI 48624	PARCEL IDENTIFICATION PARCEL CODE NUMBER: 110-377-000-385-00 PROPERTY ADDRESS: 1551 HAY RD BEAVERTON, MI 48612
NAME AND ADDRESS OF OWNER OR PERSON NAMED ON ASSESSMENT ROLL: *****AUTO**S-DIGIT 48612 SISK DAWN ETAL 1551 HAY RD BEAVERTON, MI 48612-9438 	PRINCIPAL RESIDENCE EXEMPTION % Exempt As "Homeowners Principal Residence": 100.00% % Exempt As "Qualified Agricultural Property": .00% % Exempt As "MBT Industrial Personal": .00% % Exempt As "MBT Commercial Personal": .00% Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL)

PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL)

The change in taxable value will increase/decrease your tax bill for this year by approximately: \$-701	PRIOR AMOUNT YEAR: 2019	CURRENT TENTATIVE AMOUNT YEAR: 2020	CHANGE FROM PRIOR YEAR TO CURRENT YEAR
1. TAXABLE VALUE (Current amount is tentative):	39,968	40,727	759
2. ASSESSED VALUE:	44,500	47,800	3,300
3. TENTATIVE EQUALIZATION FACTOR: 1.000			
4. STATE EQUALIZED VALUE (Current amount is tentative):	44,500	47,800	3,300
5. There WAS/WAS NOT a transfer of ownership on this property in 2019. WAS NOT			

The 2020 Inflation rate Multiplier is: 1.019

Legal Description: 18 1E WHITNEY BEACH NO 7 LOT 385 & ALL THAT PART OF LAND LYING BELOW SBM CONT 673 ALSO LAND LYING BET WATER'S EDGE ELEV & NLY & ELY BNDRYS OF SD LOT

March Board of Review Appeal Information:

The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the State Tax Commission's website at www.michigan.gov/taxes. Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).

THE BOARD OF REVIEW WILL MEET ON WEDNESDAY, MARCH 11TH FROM 9:00 TO 3:00, FRIDAY, MARCH 13TH FROM 3:00 TO 9:00 AT THE HAY TOWNSHIP HALL. LOCATED AT 1220 E HIGHWOOD RD. BEAVERTON, MI 48612.

NOT LESS THAN 14 DAYS before the meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes were calculated on the Taxable Value (see line 1 above). The Taxable Value number entered in the "Change from Prior Year to Current Year" column, does not indicate a change in your taxes. This number indicates the change in Taxable Value.

State Equalized Value is the Assessed Value multiplied by the Equalized Factor, if any. State Equalized Value must approximate 50% of the market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2019, your 2020 Taxable Value will be the same as your 2020 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2019, your 2020 Taxable Value is calculated by multiplying your 2019 Taxable Value by 1.019 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2020 Taxable Value cannot be higher than your 2020 State Equalized Value.


The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review. The denial of an exemption from the local school operating tax for a "homeowner's principal residence" may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a Michigan Tax Tribunal form or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib.

Filing a protest at the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a Michigan Tax Tribunal form or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib.

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 208 of 1993, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

FROM HAY TOWNSHIP ASSESSOR COREY CUDDIE - 989-426-0546 5424 RENAS ROAD GLADWIN MI 48624	PARCEL IDENTIFICATION PARCEL CODE NUMBER: 110-377-000-385-00 PROPERTY ADDRESS: 1551 HAY RD BEAVERTON, MI 48612
NAME AND ADDRESS OF OWNER OR PERSON NAMED ON ASSESSMENT ROLL: *****AUTO**5-DIGIT 48612 SISK DAWN ETAL 1551 HAY RD BEAVERTON, MI 48612-9438 	PRINCIPAL RESIDENCE EXEMPTION % Exempt As "Homeowners Principal Residence": 100.00% % Exempt As "Qualified Agricultural Property": .00% % Exempt As "MBT Industrial Personal": .00% % Exempt As "MBT Commercial Personal": .00% Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL)

PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL)

The change in taxable value will increase/decrease your tax bill for this year by approximately: \$14	PRIOR AMOUNT YEAR: 2020	CURRENT TENTATIVE AMOUNT YEAR: 2021	CHANGE FROM PRIOR YEAR TO CURRENT YEAR
1. TAXABLE VALUE (Current amount is tentative):	40,727	41,297	570
2. ASSESSED VALUE:	47,800	48,200	400
3. TENTATIVE EQUALIZATION FACTOR: 1.000			
4. STATE EQUALIZED VALUE (Current amount is tentative):	47,800	48,200	400
5. There WAS/WAS NOT a transfer of ownership on this property in 2020. WAS NOT			

The 2021 Inflation rate Multiplier is: **1.014**

Legal Description: 18 1E WHITNEY BEACH NO 7 LOT 385 & ALL THAT PART OF LAND LYING BELOW SBM CONT 673 ALSO LAND LYING BET WATER'S EDGE ELEV & NLY & ELY BND RYS OF SD LOT

March Board of Review Appeal Information:

The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the State Tax Commission's website at www.michigan.gov/taxes. Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).

THE BOARD OF REVIEW WILL MEET ON WEDNESDAY, MARCH 10TH FROM 3PM TO 9PM AND THURSDAY MARCH 11TH FROM 9AM TO 3PM. MEETINGS WILL BE HELD BY REMOTE ACCESS. CONTACT THE ASSESSOR AT 989-426-0546 FOR AN APPOINTMENT OR SUBMIT WRITTEN APPEALS TO THE ASSESSOR BY MARCH 5TH 2021.

NOT LESS THAN 14 DAYS before the meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes were calculated on the Taxable Value (see line 1 above). The Taxable Value number entered in the "Change from Prior Year to Current Year" column, does not indicate change in your taxes. This number indicates the change in Taxable Value.

Equalized Value is the Assessed Value multiplied by the Equalized Factor, if any. State Equalized Value must approximate 50% of the market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2020, your 2021 Taxable Value will be the same as your 2021 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2020, your 2021 Taxable Value is calculated by multiplying your 2020 Taxable Value by 1.014 (Inflation Rate for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2020 Taxable Value cannot be higher than your 2020 State Equalized Value.


A petition for an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review. The denial of an exemption from the local school operating tax for a "homeowner's principal residence" may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a Michigan Tax Tribunal form or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib.

Filing a protest at the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a Michigan Tax Tribunal form or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib.

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

FROM HAY TOWNSHIP ASSESSOR COREY CUDDIE 5424 RENAS ROAD GLADWIN MI 48624	PARCEL IDENTIFICATION PARCEL CODE NUMBER: 110-377-000-385-00 PROPERTY ADDRESS: 1551 HAY RD BEAVERTON, MI 48612
NAME AND ADDRESS OF OWNER OR PERSON NAMED ON ASSESSMENT ROLL: *****AUTO**5-DIGIT 48612 SISK DAWN ETAL 1551 HAY RD BEAVERTON, MI 48612-9438 	PRINCIPAL RESIDENCE EXEMPTION % Exempt As "Homeowners Principal Residence": 100.00% % Exempt As "Qualified Agricultural Property": .00% % Exempt As "MBT Industrial Personal": .00% % Exempt As "MBT Commercial Personal": .00% Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)

PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)

The change in taxable value will increase/decrease your tax bill for this year by approximately: \$36	PRIOR AMOUNT YEAR: 2021	CURRENT TENTATIVE AMOUNT YEAR: 2022	CHANGE FROM PRIOR YEAR TO CURRENT YEAR
1. TAXABLE VALUE (Current amount is tentative):	41,297	42,659	1,362
2. ASSESSED VALUE:	48,200	49,300	1,100
3. TENTATIVE EQUALIZATION FACTOR: 1.000			
4. STATE EQUALIZED VALUE (Current amount is tentative):	48,200	49,300	1,100
5. There WAS/WAS NOT a transfer of ownership on this property in 2021 . WAS NOT			

The 2022 Inflation rate Multiplier is: 1.033

Legal Description: 18 1E WHITNEY BEACH NO 7 LOT 385 & ALL THAT PART OF LAND LYING BELOW SBM CONT 673 ALSO LAND LYING BET WATER'S EDGE ELEV & NLY & ELY BNDRYS OF SD LOT

March Board of Review Appeal Information:

The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the State Tax Commission's website at www.michigan.gov/taxes. Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).

THE BOARD OF REVIEW WILL MEET ON TUESDAY, MARCH 15TH FROM 9AM TO 3PM AND THURSDAY MARCH 17TH FROM 3PM TO 9PM AT THE HAY TOWNSHIP HALL, 1220 E HIGHWOOD RD. BEAVERTON. PLEASE CONTACT THE ASSESSOR AT 989-426-0546 FOR AN APPOINTMENT OR SUBMIT WRITTEN APPEALS TO THE ASSESSOR BY MARCH 11TH 2022. COREY CUDDIE, ASSESSOR 5424 RENAS RD. GLADWIN, MI 48624

NOT LESS THAN 14 DAYS before the meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes were calculated on the Taxable Value (see line 1 above). The Taxable Value number entered in the "Change from Prior Year to Current Year" column, does not indicate a change in your taxes. This number indicates the change in Taxable Value.

State Equalized Value is the Assessed Value multiplied by the Equalized Factor, if any. State Equalized Value must approximate 50% of the market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2021, your 2022 Taxable Value will be the same as your 2022 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2021, your 2022 Taxable Value is calculated by multiplying your 2021 Taxable Value by 1.033 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2022 Taxable Value cannot be higher than your 2022 State Equalized Value.

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review. The denial of an exemption from the local school operating tax for a "homeowner's principal residence" may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a Michigan Tax Tribunal form or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib.


Filing a protest at the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a Michigan Tax Tribunal form or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib.

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

Notice of Assessment, Taxable Valuation, and Property Classification

1411

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

<p>FROM HAY TOWNSHIP ASSESSOR COREY CUDDIE 5424 RENAS ROAD GLADWIN MI 48624</p>	<p style="text-align: center;">PARCEL IDENTIFICATION</p> <p>PARCEL NUMBER: 110-377-000-385-00</p> <p>PROPERTY ADDRESS: 1551 HAY RD BEAVERTON, MI 48612</p>												
<p>OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:</p> <p>*****AUTO**5-DIGIT 48612 SISK DAWN ETAL 1551 HAY RD BEAVERTON, MI 48612-9438</p> 	<p style="text-align: center;">PRINCIPAL RESIDENCE EXEMPTION</p> <p>% Exempt As "Homeowners Principal Residence": 100.00%</p> <p>% Exempt As "Qualified Agricultural Property": .00%</p> <p>% Exempt As "MBT Industrial Personal": .00%</p> <p>% Exempt As "MBT Commercial Personal": .00%</p> <p>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>												
<p>LEGAL DESCRIPTION: 18 1E WHITNEY BEACH NO 7 LOT 385 & ALL THAT PART OF LAND LYING BELOW SBM CONT 673 ALSO LAND LYING BET WATER'S EDGE ELEV & NLY & ELY BNDRYS OF SD LOT</p>													
<p>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)</p>													
<p>PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)</p>													
<p>The change in taxable value will increase/decrease your tax bill for the 2023 year by approximately: \$59</p>	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:25%;">PRIOR AMOUNT YEAR: 2022</th> <th style="width:25%;">CURRENT TENTATIVE AMOUNT YEAR: 2023</th> <th style="width:25%;">CHANGE FROM PRIOR YEAR TO CURRENT YEAR</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">42,659</td> <td style="text-align: center;">44,791</td> <td style="text-align: center;">2,132</td> </tr> <tr> <td style="text-align: center;">49,300</td> <td style="text-align: center;">51,600</td> <td style="text-align: center;">2,300</td> </tr> <tr> <td style="text-align: center;">49,300</td> <td style="text-align: center;">51,600</td> <td style="text-align: center;">2,300</td> </tr> </tbody> </table>	PRIOR AMOUNT YEAR: 2022	CURRENT TENTATIVE AMOUNT YEAR: 2023	CHANGE FROM PRIOR YEAR TO CURRENT YEAR	42,659	44,791	2,132	49,300	51,600	2,300	49,300	51,600	2,300
PRIOR AMOUNT YEAR: 2022	CURRENT TENTATIVE AMOUNT YEAR: 2023	CHANGE FROM PRIOR YEAR TO CURRENT YEAR											
42,659	44,791	2,132											
49,300	51,600	2,300											
49,300	51,600	2,300											
<p>1. TAXABLE VALUE:</p>	<p>42,659</p>												
<p>2. ASSESSED VALUE:</p>	<p>49,300</p>												
<p>3. TENTATIVE EQUALIZATION FACTOR: 1.000</p>													
<p>4. STATE EQUALIZED VALUE (SEV):</p>	<p>49,300</p>												
<p>5. There WAS or WAS NOT a transfer of ownership on this property in 2022 WAS NOT</p>													
<p>6. Assessor Change Reason(s):</p>													

The 2023 Inflation rate Multiplier is: 1.05

Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the Following:

<p>Name: COREY CUDDIE</p>	<p>Phone: (989) 426-0546</p>	<p>Email Address: COREYCUDDIE@HOTMAIL.COM</p>
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March Board of Review Appeal Information:

THE BOARD OF REVIEW WILL MEET ON MONDAY, MARCH 13TH FROM 9AM TO 3 PM AND WEDNESDAY, MARCH 15TH FROM 3PM TO 9PM AT THE HAY TOWNSHIP HALL, 1220 E HIGHWOOD RD. BEAVERTON. PLEASE CONTACT THE ASSESSOR AT 989-426-0546 FOR AN APPOINTMENT OR SUBMIT WRITTEN APPEALS TO THE ASSESSOR BY MARCH 10TH 2023. COREY CUDDIE, ASSESSOR 5424 RENAS RD. GLADWIN, MI 48624

THIS IS NOT A TAX BILL

Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1993, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

FROM: HAY TOWNSHIP ASSESSOR COREY CUDDIE 5424 RENAS ROAD GLADWIN MI 48624	<p style="text-align: center;">PARCEL IDENTIFICATION</p> PARCEL NUMBER: 110-377-000-385-00 PROPERTY ADDRESS: <p style="text-align: center;">1551 HAY RD BEAVERTON, MI 48612</p>
OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL: *****AUTO**5-DIGIT 48612 SISK DAWN ETAL 1551 HAY RD BEAVERTON, MI 48612-9438 	<p style="text-align: center;">PRINCIPAL RESIDENCE EXEMPTION</p> % Exempt As "Homeowners Principal Residence": 100.00% % Exempt As "Qualified Agricultural Property": .00% % Exempt As "MBT Industrial Personal": .00% % Exempt As "MBT Commercial Personal": .00% Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

LEGAL DESCRIPTION:
 18 1E WHITNEY BEACH NO 7 LOT 385 & ALL THAT PART OF LAND LYING BELOW SBM CONT 673 ALSO LAND LYING BET WATER'S EDGE ELEV & NLY & ELY BNDRYS OF SD LOT

ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)

PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)

The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:	PRIOR AMOUNT YEAR: 2023	CURRENT TENTATIVE AMOUNT YEAR: 2024	CHANGE FROM PRIOR YEAR TO CURRENT YEAR
\$65			
1. TAXABLE VALUE:	44,791	47,030	2,239
2. ASSESSED VALUE:	51,600	63,700	12,100
3. TENTATIVE EQUALIZATION FACTOR: 1.000			
4. STATE EQUALIZED VALUE (SEV):	51,600	63,700	12,100
5. There WAS or WAS NOT a transfer of ownership on this property in 2023 WAS NOT			

6. Assessor Change Reason:
 Market Adjustment

The 2024 Inflation rate Multiplier is: 1.05

Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the Following:

Name: COREY CUDDIE	Phone: (989) 426-0546	Email Address: COREYCUDDIE@HOTMAIL.COM
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March Board of Review Appeal Information. The board of review will meet at the following dates and times:

THE BOARD OF REVIEW WILL MEET ON TUESDAY, MARCH 12TH FROM 3 PM TO 9PM AND THURSDAY, MARCH 14TH FROM 9AM TO 3PM AT THE HAY TOWNSHIP HALL, 1220 E HIGHWOOD RD. BEAVERTON. PLEASE CONTACT THE ASSESSOR AT 989-426-0546 FOR AN APPOINTMENT OR SUBMIT WRITTEN APPEALS TO THE ASSESSOR BY MARCH 8TH 2024. COREY CUDDIE, ASSESSOR 5424 RENAS RD. GLADWIN, MI 48624

WEST BRANCH DR GLADWIN, MI 48624 (Property Address)

Parcel Number: 130-126-000-245-00

Property Owner: SCHUTT EDWARD F & JUNE E

Summary Information

- > Residential Building Summary
 - Year Built: N/A
 - Full Baths: 1
 - Sq. Feet: 677
 - Bedrooms: 0
 - Half Baths: 0
 - Acres: 0.254
- > Assessed Value: \$61,100 | Taxable Value: \$39,288
- > Property Tax information found

Item 1 of 2 0 Images / 2 Sketches

Owner and Taxpayer Information

Owner	SCHUTT EDWARD F & JUNE E 4581 Sebewaing Rd Owendale, MI 48754-9773	Taxpayer	SEE OWNER INFORMATION
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General Information for Tax Year 2023

Property Class	401 RESIDENTIAL-IMPROVED	Unit	130 Secord Township
School District	GLADWIN COMMUNITY SCHOOLS	Assessed Value	\$61,100
MAP #	X	Taxable Value	\$39,288
GARBAGE	1	State Equalized Value	\$61,100
Mailing Code	<i>No Data to Display</i>	Date of Last Name Change	11/06/2019
User Alpha 3	<i>No Data to Display</i>	Notes	<i>Not Available</i>
Historical District	No	Census Block Group	<i>No Data to Display</i>
User Alpha 2	<i>No Data to Display</i>	Exemption	<i>No Data to Display</i>

Principal Residence Exemption Information

Homestead Date *No Data to Display*

Principal Residence Exemption	June 1st	Final
2023	0.0000 %	0.0000 %

Previous Year Information

Year	MBOR Assessed	Final SEV	Final Taxable
2022	\$52,700	\$52,700	\$37,418
2021	\$51,300	\$51,300	\$36,223
2020	\$42,000	\$42,000	\$35,723

Land Information

Zoning Code		Total Acres	0.254
Land Value	\$72,200	Land Improvements	\$288
Renaissance Zone	No	Renaissance Zone Expiration Date	<i>No Data to Display</i>
ECF Neighborhood	WATER 3	Mortgage Code	
Lot Dimensions/Comments	<i>No Data to Display</i>	Neighborhood Enterprise Zone	No

Lot(s)	Frontage	Depth
Lot 1	70.00 ft	157.80 ft
	Total Frontage: 70.00 ft	Average Depth: 157.80 ft

Legal Description

19 1E PINECREST POINT SUB 7 LOT 245

Land Division Act Information

Date of Last Split/Combine	<i>No Data to Display</i>	Number of Splits Left	<i>Not Available</i>
Date Form Filed	<i>No Data to Display</i>	Unallocated Div.s of Parent	0
Date Created	01/01/0001	Unallocated Div.s Transferred	0
Acreage of Parent	0.00	Rights Were Transferred	No
Split Number	0	Courtesy Split	No
Parent Parcel	<i>No Data to Display</i>		

Sale History

Sale Date	Sale Price	Instrument	Grantor	Grantee	Terms of Sale	Liber/Page	Comments
05/12/2016	\$0.00	QC	OFARRELL JACK & SHELLY	SCHUTT EDWARD F & JUNE E	21-NOT USED/OTHER	1076/698	
04/01/1980	\$16,000.00	QC	DAVIDS LAWRENCE & RUTH	OFARRELL JACK & EDWARD SCHUTT	21-NOT USED/OTHER	287/134	

Building Information - 672 sq ft RANCH (Residential)

General

Floor Area	672 sq ft	Estimated TCV	\$56,662
Garage Area	288 sq ft	Basement Area	0 sq ft
Foundation Size	672 sq ft	Year Remodeled	<i>No Data to Display</i>
Year Built	<i>No Data to Display</i>	Class	CD
Occupancy	Single Family	Tri-Level	No
Effective Age	39 yrs	Heat	Forced Air w/ Ducts
Percent Complete	100%	Wood Stove Add-on	No
AC w/Separate Ducts	No	Water	Water Well
Basement Rooms	0	Sewer	Septic
1st Floor Rooms	0	Style	RANCH
2nd Floor Rooms	0		
Bedrooms	0		

Area Detail - Basic Building Areas

Height	Foundation	Exterior	Area	Heated
1 Story	Crawl Space	Siding	420 sq ft	No Heat
1 Story	Piers	Siding	252 sq ft	1 Story

Exterior Information

Brick Veneer	0 sq ft	Stone Veneer	0 sq ft
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Basement Finish

Recreation	0 sq ft	Recreation % Good	0%
Living Area	0 sq ft	Living Area % Good	0%
Walk Out Doors	0	No Concrete Floor Area	0 sq ft

Plumbing Information

3 Fixture Bath	1
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Garage Information

Area	288 sq ft	Exterior	Pole
Foundation	18 Inch	Common Wall	Detached
Year Built	<i>No Data to Display</i>	Finished	No
Auto Doors	0	Mech Doors	0

Deck Information

Treated Wood	156 sq ft
Treated Wood	227 sq ft
Treated Wood	618 sq ft

****Disclaimer:** BS&A Software provides BS&A Online as a way for municipalities to display information online and is not responsible for the content or accuracy of the data herein. This data is provided for reference only and WITHOUT WARRANTY of any kind, expressed or inferred. Please contact your local municipality if you believe there are errors in the data.

THIS IS NOT A TAX BILL

Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1993, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

FROM: Assessing Department Secord Township P.O. Box 25 Rogers City, Mi 49779	PARCEL IDENTIFICATION PARCEL NUMBER: 130-126-000-245-00 PROPERTY ADDRESS: WEST BRANCH DR GLADWIN, MI 48624												
OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL: *****AUTO**ALL FOR AADC 480 SCHUTT EDWARD F & JUNE E 4581 SEBEWAING RD OWENDALE, MI 48754-9773 	PRINCIPAL RESIDENCE EXEMPTION % Exempt As "Homeowners Principal Residence": .00% % Exempt As "Qualified Agricultural Property": .00% % Exempt As "MBT Industrial Personal": .00% % Exempt As "MBT Commercial Personal": .00% Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No												
LEGAL DESCRIPTION: 19 1E PINECREST POINT SUB 7 LOT 245													
ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)													
PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)													
The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: \$89	<table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th style="width: 50%;">PRIOR AMOUNT YEAR: 2023</th> <th style="width: 50%;">CURRENT TENTATIVE AMOUNT YEAR: 2024</th> <th style="width: 50%;">CHANGE FROM PRIOR YEAR TO CURRENT YEAR</th> </tr> </thead> <tbody> <tr> <td>39,288</td> <td>41,252</td> <td>1,964</td> </tr> <tr> <td>61,100</td> <td>58,700</td> <td>-2,400</td> </tr> <tr> <td>61,100</td> <td>58,700</td> <td>-2,400</td> </tr> </tbody> </table>	PRIOR AMOUNT YEAR: 2023	CURRENT TENTATIVE AMOUNT YEAR: 2024	CHANGE FROM PRIOR YEAR TO CURRENT YEAR	39,288	41,252	1,964	61,100	58,700	-2,400	61,100	58,700	-2,400
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1. TAXABLE VALUE:	<table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <tr> <td style="width: 50%;">39,288</td> <td style="width: 50%;">41,252</td> <td style="width: 50%;">1,964</td> </tr> </table>	39,288	41,252	1,964									
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2. ASSESSED VALUE:	<table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <tr> <td style="width: 50%;">61,100</td> <td style="width: 50%;">58,700</td> <td style="width: 50%;">-2,400</td> </tr> </table>	61,100	58,700	-2,400									
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3. TENTATIVE EQUALIZATION FACTOR: 1.000	<table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <tr> <td style="width: 50%;"></td> <td style="width: 50%;"></td> <td style="width: 50%;"></td> </tr> </table>												
4. STATE EQUALIZED VALUE (SEV):	<table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <tr> <td style="width: 50%;">61,100</td> <td style="width: 50%;">58,700</td> <td style="width: 50%;">-2,400</td> </tr> </table>	61,100	58,700	-2,400									
61,100	58,700	-2,400											
5. There WAS or WAS NOT a transfer of ownership on this property in 2023 WAS NOT													
6. Assessor Change Reason: Market Adjustment													

The 2024 inflation rate Multiplier is: 1.05

Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the Following:

Name: Allan J. Berg	Phone: (989) 734-3555	Email Address: info@assessingoffice.com
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March Board of Review Appeal Information. The board of review will meet at the following dates and times:

The Secord Township March Board of Review will meet on Monday, March 11, 2024 from 9:00am - 3:00pm & Tuesday, March 12, 2024 from 3:00pm - 9:00pm . The appeal meetings will be held at: Secord Twp Hall at 1507 Secord Dam Rd, Gladwin, MI. Written appeals must be received by March 7, 2024. APPOINTMENTS ARE REQUIRED. Please call Joel at 989-329-9319 to schedule an appointment.

BEAVERTON, MI 48012

LAKEVIEW 23 & 24

4505 S LAKEVIEW DR
BEAVERTON, MI 48612

OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL

*****AUTO**ALL FOR ADDC 440
SCHWALTER GREGORY P & TAVARA S
8306 EVANGELISTA DR
DAVISON, MI 48423-2550

PRINCIPAL RESIDENCE EXEMPTION

% Exempt As "Homesteads Principal Residence": .00%

% Exempt As "Qualified Agricultural Property": .00%

% Exempt As "MIBT Industrial Personal": .00%

% Exempt As "MIBT Commercial Personal": .00%

% Exempt As "Qualified Forest Property": Yes No

% Exempt As "Development Property": Yes No

LEGAL DESCRIPTION:
17 1E LOU-ANNA RESORT N 6FT OF LOT 14 & S 6FT OF LOT 13 AS RECORDED IN L331-P261

ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 402 (RESIDENTIAL-VACANT)

PRIOR YEAR'S CLASSIFICATION: 402 (RESIDENTIAL-VACANT)

The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:	PRIOR AMOUNT YEAR: 2023	CURRENT TENTATIVE AMOUNT YEAR: 2024	CHANGE FROM PRIOR YEAR TO CURRENT YEAR
\$8	3,360	3,528	168

1. TAXABLE VALUE: 4,200

2. ASSESSED VALUE: 4,200

3. TENTATIVE EQUALIZATION FACTOR: 1.000

4. STATE EQUALIZED VALUE (SEV): 4,200

5. There WAS or WAS NOT a transfer of ownership on this property in 2023 WAS NOT

6. Assessor Assessed Value Change Reason:
Market Adjustment
Taxable Value Change Reason (other than Inflation Rate):

The 2024 Inflation Rate Multiplier is: 1.05

Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:

Name: MICHAEL HOUSEMAN Phone: (989) 302-0948 Email Address: ASSESSOR@BILLINGSTOWNSHIP.ORG

March Board of Review Appeal Information. The board of review will meet at the following dates and times:

THE 2024 BOARD OF REVIEW WILL MEET AT THE BILLINGS TWP HALL, 1050 ESTEY RD, ON MONDAY, MARCH 11TH FROM 9:00 AM TO 3:00 PM AND TUESDAY, MARCH 12 FROM 3:00 PM TO 9:00 PM. PETITIONERS WILL BE RECEIVED ON A "FIRST COME, FIRST SERVED" BASIS. APPEALS MAY BE MADE BY POSTAL MAIL OR EMAIL TO THE ADDRESSES ABOVE. ALL CORRESPONDENCE MUST BE RECEIVED BY MARCH 12, 2024, BY 6:00 PM.

*NOTE. MOST QUESTIONS AND CONCERNS CAN BE ADDRESSED PRIOR TO THE BOARD MEETING. PLEASE CONTACT THE ASSESSOR AT THE ABOVE EMAIL ADDRESS OR PHONE NUMBER.

**PROPERTY OWNER NOTIFICATION: THE STATE TAX COMMISSION RECOMMENDS THAT 20% OF PARCELS ARE PHYSICALLY INSPECTED EACH YEAR TO ENSURE FAIR AND EQUITABLE ASSESSMENT FOR ALL PROPERTY OWNERS. CERTIFIED INSPECTORS WILL HAVE PHOTO IDENTIFICATION, WILL NOT ASK TO ENTER INSIDE YOUR HOUSE, OR ASK FOR CONFIDENTIAL INFORMATION. THEY MAY ASK QUESTIONS SPECIFIC TO FEATURES OF THE PROPERTY.