



**BOARD OF REVIEW MINUTES
2023 MARCH MEETING – MCL 211.30**

ORGANIZATIONAL MEETING

The organizational meeting came to order at 8:59 a.m. on Tuesday, March 7, 2023, in the second-floor conference room at Hillsdale City Hall, 97 N Broad St, Hillsdale, MI 49242. The Pledge of Allegiance was recited.

Roll Call

- D: Kerry Laycock – Present
- Dennis L. Wainscott – Present
- Becki Jaeger – Present
- Jeffrey Cooley, Alternate – Present
- Kimberly Thomas, MAAO, Assessor – Present (advisory only)
- Olivia C. Smith, MCAO, Appraiser – Present (support staff)

Election of Chair and Secretary for 2023

Motion by Wainscott for Laycock as Chair and Jaeger as Secretary through December 2023. Second by Cooley. Motion carried.

Assessing District Required Board of Review Training Report – Form 5731

If applicable, members presented their recent certificates to the assessing staff and all members signed the form.

Approval of Agenda

Motion by Wainscott to approve the agenda as presented. Second by Cooley. Motion carried.

Public Comment on Agenda

None – no members of the public present.

Correspondence

- STC Bulletins & Guidelines were forwarded to the Board members by assessing staff as they were released by the STC. Physical copies were present for the Board to review as needed.
- Assessor's Report
 - The City of Hillsdale is scheduled for the Assessment Roll Audit in 2023.
 - Update on Michigan Tax Tribunal (MTT)/ State Tax Commission (STC) appeals
- No other correspondence

Old Business

Motion by Wainscott to approve the minutes of the Board of Review 2022 December meeting. Second Jaeger. Motion carried

New Business

- 2023 Assessment Roll turned over to the Board of Review by the Assessor
 - Digital copy of the assessment roll made available to the Board to be viewed at their discretion.
- Equalization, Land Value, and ECF Studies Reviewed
 - Physical copies of all studies made available to the Board to be viewed at their discretion.
- 2023 Poverty Exemption Guidelines Resolution
 - Resolution #3529 was passed by the Hillsdale City Council on 12/19/2022.
 - The Total Household Income Table, published in Michigan State Tax Commission Bulletin 19 of 2022 was presented to the Board and reviewed.
- Taxpayer Appeal Procedures
 - The Assessor reviewed the procedures of the March meeting of the Board of Review and asked for any alterations. None were presented by the Board.

General Public Comment

None – no members of the public present.

Recess

Meeting called into recess by Chair Laycock at 9:43 a.m.

APPEAL HEARINGS – DAY 1

The March Board of Review reconvened for the first day of appeal hearings at 9:03 a.m. in the second-floor conference room at Hillsdale City Hall, 97 N Broad St, Hillsdale, MI 49242. The Pledge of Allegiance was recited.

Roll Call

- D. Kerry Laycock – Present
- Dennis L. Wainscott – Present
- Becki Jaeger – Absent
- Jeffrey Cooley, Alternate – Present
- Kimberly Thomas, MAAO, Assessor – Present (advisory only)
- Olivia C. Smith, MCAO, Appraiser – Present (support staff)

Becki Jaeger arrived at 9:23 a.m.

Petitions

A *Board of Review Log* generated from the BS&A software is attached as part of these minutes.

General Public Comment

None – no members of the public present.

Recess

Motion by Jaeger to recess the meeting at 3:00 p.m. Second Wainscott. Motion carried.

APPEAL HEARINGS – DAY 2

The March Board of Review reconvened for the second day of appeal hearings at 3:00 p.m. in the second-floor conference room at Hillsdale City Hall, 97 N Broad St, Hillsdale, MI 49242. The Pledge of Allegiance was recited.

Roll Call

- D. Kerry Laycock – Present
- Dennis L. Wainscott – Present
- Becki Jaeger – Absent
- Jeffrey Cooley, Alternate – Absent
- Kimberly Thomas, MAAO, Assessor – Present (advisory only)
- Olivia C. Smith, MCAO, Appraiser – Present (support staff)

Becki Jaeger arrived at 3:04 p.m.

Beth Reamsnyder and Elizabeth Schlueter were present in support of Hillsdale Classical LLC at the time of their scheduled appeal.

Petitions

M23-040 & M23-041 – Schlueter commented on and thanked the Board for their care in making their decision on the appeal for Hillsdale Classical LLC. She stated that the sole purpose the LLC was created was to satisfy a requirement of the school district in order to transfer funds.

A Board of Review Log generated from the BS&A software is attached as part of these minutes.

General Public Comment

None.

Recess

Motion by Jaeger to recess the meeting at 9:00 p.m. Second Wainscott. Motion carried.

Next meeting(s) tentatively scheduled for 9:00 a.m. Tuesday following the third Monday in July and/or Tuesday following second Monday in December to correct qualified errors and any other business authorized by Michigan's General Property Tax Act.

Respectfully submitted,



Becki Jaeger, Board Secretary

Board of Review Log
(required by State Tax Commission Bulletin 17 of 2007)

State Tax Commission Bulletin 17 of 2007 states that board of review minutes must include a log: "A log should be kept that identifies the hearing date, the petition number, the petitioner's name, the parcel number, the type of appearance, type of appeal and action of the board of review.

Hearing Date	Petition No.	Petitioner	Parcel No.	Appeal (W/P)	Appeal Type	Action Date	BOR Action	Appl. Forms Att.
03/13/2023	M23-001	SEAY, KIMBERLY	006-126-107-12	W	Property Exemption Letter Appeal	03/13/2023	EXEMPTION APPROVED	
03/13/2023	M23-002	TOMPKINS, CHARLES ALBERT & JA	006-126-254-11	W	Assessed Value Letter Appeal	03/13/2023	EXEMPTION APPROVED	
03/13/2023	M23-003	LOPRESTO, AMBROSE DENNIS	006-222-229-16	W	Property Exemption Letter Appeal	03/13/2023	EXEMPTION APPROVED	
03/13/2023	M23-004	FRANCIS, KENNETH E	006-227-101-12	W	Property Exemption Letter Appeal	03/13/2023	EXEMPTION APPROVED	
03/13/2023	M23-005	NEMETH, MONICA RAE	006-227-126-02	W	Property Exemption Letter Appeal	03/13/2023	EXEMPTION APPROVED	
03/13/2023	M23-006	SNYDER, DOUGLAS EDWARD	006-227-277-16	W	Property Exemption Letter Appeal	03/13/2023	EXEMPTION APPROVED	
03/13/2023	M23-007	BARNES, GARY & SHERRY IRREV T	006-327-480-32	W	Property Exemption Letter Appeal	03/13/2023	EXEMPTION APPROVED	
03/13/2023	M23-008	MCDOWELL, DENNIS	006-334-127-05	W	Property Exemption Letter Appeal	03/13/2023	EXEMPTION APPROVED	
03/13/2023	M23-009	TAYLOR, WILLIAM C & PENELOPE	006-334-226-10	W	Property Exemption Letter Appeal	03/13/2023	EXEMPTION APPROVED	

Local unit retains original. File log and minutes with local unit clerk (MCL 211.33)
Copy sent to County Equalization department by May 1

Board of Review Log

(required by State Tax Commission Bulletin 17 of 2007)

State Tax Commission Bulletin 17 of 2007 states that board of review minutes must include a log: "A log should be kept that identifies the hearing date, the petition number, the petitioner's name, the parcel number, the type of appearance, type of appeal and action of the board of review.

Hearing Date	Petition No.	Petitioner	Parcel No.	Appeal (W/P)	Appeal Type	Action Date	BOR Action	Appl. Forms Att.
03/13/2023	M23-010	PORTER, PATRICK M & CANDICE M	006-426-451-06	W	Property Exemption Letter Appeal	03/13/2023	EXEMPTION APPROVED	
03/13/2023	M23-011	BILLINGS, SUSAN K	006-435-103-04	W	Property Exemption Letter Appeal	03/13/2023	EXEMPTION APPROVED	
03/13/2023	M23-012	ELBOWS OF LOVE LLC	006-900-458-00	W	Assessed Value Letter Appeal	03/13/2023	EXEMPTION DENIED, ASSESSMENT AFFIRMED/NO CHANGE	
03/13/2023	M23-013	NEW GENERATION BROAD STREET	006-900-517-00	W	Property Exemption Letter Appeal	03/13/2023	EXEMPTION APPROVED	
03/13/2023	M23-014	TAYLOR, JOHN W	006-900-243-80	W	Assessed Value Letter Appeal	03/13/2023	EXEMPTION DENIED, ASSESSMENT AFFIRMED/NO CHANGE	
03/14/2023	M23-015	COTTAGE INN/SILOS FUN PARK	006-900-221-00	W	Property Exemption Letter Appeal	03/14/2023	EXEMPTION APPROVED	
03/14/2023	M23-016	BESTOLARIDES, THEODORE & KEL	006-427-432-01	W	Assessed Value Letter Appeal	03/14/2023	ASSESSMENT AFFIRMED/NO CHANGE	
03/14/2023	M23-017	GRAHAM, BONNIE K	006-426-403-04	W	Property Exemption Letter Appeal	03/14/2023	EXEMPTION DENIED	
03/13/2023	M23-018	OMEGA PHYSICAL THERAPY	006-900-296-00	W	Amended PP Statement Letter Appeal	03/13/2023	EXEMPTION APPROVED	

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Board of Review Log
(required by State Tax Commission Bulletin 17 of 2007)

State Tax Commission Bulletin 17 of 2007 states that board of review minutes must include a log: "A log should be kept that identifies the hearing date, the petition number, the petitioner's name, the parcel number, the type of appearance, type of appeal and action of the board of review.

Hearing Date	Petition No.	Petitioner	Parcel No.	Appeal (W/P)	Appeal Type	Action Date	BOR Action	Appl. Forms Att.
03/13/2023	M23-019	PARAGON METALS LLC	006-900-298-00	W	Property Exemption Letter Appeal	03/13/2023	EXEMPTION APPROVED	
03/14/2023	M23-020	CHASE, JOHN M JR REV TRUST	006-123-151-03	P	Capping/Uncapping	03/14/2023	DELAYED UNCAPPING	
03/14/2023	M23-021	JMC, INC	006-227-253-07	W	Capping/Uncapping Letter Appeal	03/14/2023	DELAYED UNCAPPING	
03/14/2023	M23-022	JMC, INC	006-227-254-24	W	Capping/Uncapping Letter Appeal	03/14/2023	DELAYED UNCAPPING	
03/13/2023	M23-023	FROSCH, DOUGLAS L	006-426-352-23	P	Assessed Value	03/13/2023	VALUE CHANGED BY REAPPRAISAL	
03/13/2023	M23-024	NEELY PROPERTIES, LLC	006-222-100-27	P	Assessed Value	03/13/2023	ASSESSMENT AFFIRMED/NO CHANGE	
03/13/2023	M23-025	NEELY PROPERTIES, LLC	006-222-100-26	P	Assessed Value	03/13/2023	ASSESSMENT AFFIRMED/NO CHANGE	
03/13/2023	M23-026	ADAMS, DUSTIN C & KARLA L	006-426-326-19	P	Poverty Exemption	03/13/2023	EXEMPTION APPROVED	
03/13/2023	M23-027	MCCARTY, LINDA	006-126-276-02	P	Assessed Value	03/13/2023	ASSESSMENT AFFIRMED/NO CHANGE	

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Board of Review Log
(required by State Tax Commission Bulletin 17 of 2007)

State Tax Commission Bulletin 17 of 2007 states that board of review minutes must include a log: "A log should be kept that identifies the hearing date, the petition number, the petitioner's name, the parcel number, the type of appearance, type of appeal and action of the board of review.

Hearing Date	Petition No.	Petitioner	Parcel No.	Appeal (W/P)	Appeal Type	Action Date	BOR Action	Appl. Forms Att.
03/13/2023	M23-028	WOODKO PROPERTY GROUP LLC	006-221-276-06	P	Assessed Value	03/13/2023	ASSESSMENT AFFIRMED/NO CHANGE	
03/13/2023	M23-029	REGAN, BRIANNA K	006-227-178-11	P	Assessed Value	03/13/2023	ASSESSMENT AFFIRMED/NO CHANGE	
03/13/2023	M23-030	BRUNS, JACOB A & CHRISTINA L	006-126-204-05	P	Poverty Exemption	03/13/2023	EXEMPTION DENIED	
03/13/2023	M23-031	TONCRAY, CONSTANCE JEAN	006-327-452-24	P	Assessed Value	03/13/2023	ASSESSMENT AFFIRMED/NO CHANGE	
03/13/2023	M23-032	PELHAM, TIMOTHY A	006-327-455-15	P	Assessed Value	03/13/2023	VALUE CHANGED BY REAPPRAISAL	
03/13/2023	M23-033	WHALEN, DAVID & JANET	006-215-301-09	P	Assessed Value	03/13/2023	ASSESSMENT AFFIRMED/NO CHANGE	
03/13/2023	M23-034	BAILEY, JUDY L	006-334-210-36	P	Assessed Value	03/13/2023	ASSESSMENT AFFIRMED/NO CHANGE	
03/14/2023	M23-035	LOVELESS, KEVIN	006-123-352-07	P	Poverty Exemption	03/14/2023	EXEMPTION APPROVED	
03/14/2023	M23-036	LORRIE MILLER LAW, PLC	006-900-486-00	W	Assessed Value Letter Appeal	03/14/2023	EXEMPTION APPROVED	

Local unit retains original. File log and minutes with local unit clerk (MCL 211.33)
Copy sent to County Equalization department by May 1

Board of Review Log
(required by State Tax Commission Bulletin 17 of 2007)

State Tax Commission Bulletin 17 of 2007 states that board of review minutes must include a log: "A log should be kept that identifies the hearing date, the petition number, the petitioner's name, the parcel number, the type of appearance, type of appeal and action of the board of review.

Hearing Date	Petition No.	Petitioner	Parcel No.	Appeal (W/P)	Appeal Type	Action Date	BOR Action	Appl. Forms Att.
03/14/2023	M23-037	DOW, ALAN & TAMARA	006-435-178-02	W	Taxable Value Letter Appeal	03/14/2023	MATHEMATICAL ERROR	
03/14/2023	M23-038	MCEACHRAN, MATTHEW S	006-900-169-10	W	Amended PP Statement Letter Appeal	03/14/2023	VALUE CHANGED BY REAPPRAISAL	
03/14/2023	M23-039	MYSTIC TINT & ACCESSORIES	006-900-498-00	P	Assessed Value	03/14/2023	EXEMPTION APPROVED	
03/14/2023	M23-040	HILLSDALE CLASSICAL LLC	006-221-226-13	P	Property Exemption	03/14/2023	EXEMPTION APPROVED	
03/14/2023	M23-041	HILLSDALE CLASSICAL LLC	006-221-226-15	P	Property Exemption	03/14/2023	EXEMPTION APPROVED	
03/14/2023	M23-042	GREEN, TIMOTHY & GIANNA	006-327-401-27	P	Assessed Value	03/14/2023	ASSESSMENT AFFIRMED/NO CHANGE	

Local unit retains original. File log and minutes with local unit clerk (MCL 211.33)
 Copy sent to County Equalization department by May 1

2023 Taxable Value Calculations Worksheet

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

Parcel No. 006-126-107-12

Petition No. M23-001

This form must be completed by the Board of Review (B of R) and made part of the Board of Review Record whenever a change is made to an individual parcel of property which causes Taxable Value to change.

Complete Section 1 if the B of R changes Capped Value.

SECTION 1	<u>By Assessor</u>	<u>By B of R</u>
2022 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor:").....=	0	0
Amount of Losses=	0	0
(See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)		
Amount of Additions=	51,361	0
(See pages 6-11 of STC Bulletin # 3 of 1995 for formulas. IMPORTANT: See STC Bulletin No. 3 of 1997 for change to formula for Replacement Construction).		
2023 Capped Value = (2022 Taxable Value - Losses) X CPI + Additions		
= (0 - 0) X 1.050 + 0		
= 0 By B of R		
2023 Capped Value = 0		

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

SECTION 2	<u>By Assessor</u>	<u>By B of R</u>
2023 Assessed Value=	65,200	0
2023 Tentative SEV = 2023 Assessed Value X 2023 Tentative Equalization Factor		
= 0 X 1.000		
= 0 By B of R		
2023 Tentative SEV = 0		

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

2023 Tentative Taxable Value = 0

Signature of Secretary, Board of Review <i>Berki Jaeger</i>	Date 3-23-2023
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FOR BOARD OF REVIEW USE ONLY

INSTRUCTIONS: Incorporate a copy of this form and the assigned number in the Board of Review minutes.

Petition Number M23-001	Parcel Code 006-126-107-12
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1. ASSESSED VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.
 Denied Assessed Value Changed From: 65,200 To: Exempt

Record of Vote - Board or three member committee of board.
Chairperson: YES NO [Initials] Member: YES NO [Initials] Member: YES NO [Initials]

Reason for Board Action:
MCL 211.7b

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O.Box 30232, Lansing, MI. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on 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.

2. TENTATIVE TAXABLE VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.
 Denied Tentative Taxable Value Changed From: 51,361 To: Exempt

Record of Vote - Board or three member committee of board.
Chairperson: YES NO [Initials] Member: YES NO [Initials] Member: YES NO [Initials]

Reason for Board Action:
MCL 211.7b

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O.Box 30232, Lansing, MI. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on 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.

3. CLASSIFICATION

Disposition by Board of Review. The Board of Review must state the reason for its action below.
 Denied Classification Changed From: 401 To: _____

Record of Vote - Board or three member committee of board.
Chairperson: YES NO [Initials] Member: YES NO [Initials] Member: YES NO [Initials]

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding classification, appeal is made by sending Form 2167 to the State Tax Commission, P.O. Box 30471, Lansing, MI. 48909 by June 30.

4. QUALIFIED AGRICULTURAL PROPERTY EXEMPTION

Disposition by Board of Review. The Board of Review must state the reason for its action below.
 Exemption Request Denied Exemption percent modified from _____ % To: _____ %

Record of Vote - Board or three member committee of board.
Chairperson: YES NO [Initials] Member: YES NO [Initials] Member: YES NO [Initials]

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding tentative taxable value, you must appeal that decision by filing a petition with the Michigan Tax Tribunal, P.O. Box 30232, Lansing, MI. 48909 by July 31. The petition must be filed on 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.

5. Adjournment

Date of Final adjournment of Board of Review
3-14-2023

Board of Review Secretary Signature Becki Jaeger Date 3-14-2023

M23-001

L-4035

Petition to Board of Review

This form is issued under the authority of P.A. 206 of 1893, as amended. Filing is voluntary, however you may not appeal to the Michigan Tax Tribunal or the State Tax Commission unless you first protest to the Board of Review

TO BE COMPLETED BY OWNER OR OWNER'S AGENT

Owner's Name (Please Print or Type) SEAY, KIMBERLY	Petitioner's Name (If Other than Owner. Please Print or Type) <i>Assessor</i>
Township or City CITY OF HILLSDALE	County HILLSDALE

The undersigned protests the assessed value and/or the tentative taxable value and/or the property classification and/or the qualified agricultural property exemption of the following described property:

Property Identified (Parcel code required. Property address & legal description optional) : 006-126-107-12 76 OAK ST	LOT 215 EXC N 64 FT AND S 33 FT THEREOF 0.1A M/L BLK 3 MCCOLLUMS N ADDN SEC 26 T6S R3W FIRST WARD
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Protested Item Assessed Value Tentative Taxable Value Classification Qualified Agricultural Property Exemption

1. PROTEST OF ASSESSMENT

(Complete this section for a protest of assessed value and/or tentative taxable value)

Assessed Amount 66,500	Owner's Estimated True Cash Value <i>Exempt</i>	Tentative Taxable Value 51,361	Year 2023
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2. PROTEST OF CLASSIFICATION

(Complete this section for a request to change the classification. The Board of Review must make their decision regarding classification in accordance with section 211.34c of the Michigan Compiled Laws. The Board of Review shall not be influenced by the effect that a particular classification has on that property's status as a homeowner's principal residence or qualified agricultural property.)

Classification of property on this year's assessment roll: 401
Classification should be: (Please check one of the following)
<input type="checkbox"/> Agricultural <input type="checkbox"/> Industrial <input type="checkbox"/> Timber Cutover <input type="checkbox"/> Utility (Personal Property Only) <input type="checkbox"/> Commercial <input type="checkbox"/> Residential <input type="checkbox"/> Developmental

3. PROTEST OF EXEMPTION FOR QUALIFIED AGRICULTURAL PROPERTY

(If the assessor has denied or changed the percentage of the exemption from the 18 mills of local school operating tax for qualified agricultural property, the owner may appeal this action to the March Board of Review. THE BOARD OF REVIEW HAS NO AUTHORITY TO CONSIDER OR ACT UPON THE EXEMPTION FROM THE 18 SCHOOL OPERATING MILLS FOR HOMEOWNER'S PRINCIPAL RESIDENCE PROPERTIES.)

Percent qualified agricultural exemption granted by assessor: (Enter 0 if exemption is denied)	Percent qualified agricultural exemption requested by Owner: (Enter 100 if full exemption requested)
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4. REASON FOR PROTEST

State reason(s) for protest of assessed value and/or the tentative taxable value and/or classification and/or qualified agricultural property exemption. <i>Disabled Veterans Exemption - MCL 211.7b</i>

CERTIFICATION

Signature <i>See Attached</i>	Date 01/17/2023
Address	Phone Number

2023 Taxable Value Calculations Worksheet

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

Parcel No. 006-126-254-11

Petition No. M23-002

This form must be completed by the Board of Review (B of R) and made part of the Board of Review Record whenever a change is made to an individual parcel of property which causes Taxable Value to change.

Complete Section 1 if the B of R changes Capped Value.

	<u>By Assessor</u>	<u>By B of R</u>
2022 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor.")..... =	0	28,308
Amount of Losses = (See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)	0	28,308
Amount of Additions = (See pages 6-11 of STC Bulletin # 3 of 1995 for formulas. IMPORTANT: See STC Bulletin No. 3 of 1997 for change to formula for Replacement Construction).	0	0
2023 Capped Value = (2022 Taxable Value - Losses) X CPI + Additions		
= (0 - 28,308) X 1.050 + 0		
= 0 By B of R		
2023 Capped Value = 0		

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

	<u>By Assessor</u>	<u>By B of R</u>
2023 Assessed Value =	45,100	0
2023 Tentative SEV = 2023 Assessed Value X 2023 Tentative Equalization Factor		
= 0 X 1.000		
= 0 By B of R		
2023 Tentative SEV = 0		

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

2023 Tentative Taxable Value = 0

Signature of Secretary, Board of Review <i>Becki Jaeger</i>	Date 3-13-2023
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FOR BOARD OF REVIEW USE ONLY

INSTRUCTIONS: Incorporate a copy of this form and the assigned number in the Board of Review minutes.

Petition Number M23-002	Parcel Code 006-126-254-11
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1. ASSESSED VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Assessed Value Changed From: **41,400** To: **Exempt**

Record of Vote - Board or three member committee of board

Chairperson: YES NO Initials Member: YES NO Initials Member: YES NO Initials

Reason for Board Action:
MCL 211.7b

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O. Box 30232, Lansing, MI. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on a Michigan Tax Tribunal for or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib.

2. TENTATIVE TAXABLE VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Tentative Taxable Value Changed From: **29,723** To: **Exempt**

Record of Vote - Board or three member committee of board.

Chairperson: YES NO Initials Member: YES NO Initials Member: YES NO Initials

Reason for Board Action:
MCL 211.7b

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3. CLASSIFICATION

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Classification Changed From: **401** To:

Record of Vote - Board or three member committee of board.

Chairperson: YES NO Initials Member: YES NO Initials Member: YES NO Initials

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding classification, appeal is made by sending Form 2167 to the State Tax Commission, P.O. Box 30471, Lansing, MI. 48909 by June 30.

4. QUALIFIED AGRICULTURAL PROPERTY EXEMPTION

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Exemption Request Denied Exemption percent modified from % To: %

Record of Vote - Board or three member committee of board.

Chairperson: YES NO Initials Member: YES NO Initials Member: YES NO Initials

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding tentative taxable value, you must appeal that decision by filing a petition with the Michigan Tax Tribunal, P.O. Box 30232, Lansing, MI. 48909 by July 31. The petition must be filed on 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.

5. Adjournment

Date of Final adjournment of Board of Review
3-14-2023

Board of Review Secretary Signature Date **3-14-2023**
Becki Jaeger

M23-002

L-4035

Petition to Board of Review

This form is issued under the authority of P.A. 206 of 1893, as amended. Filing is voluntary, however you may not appeal to the Michigan Tax Tribunal or the State Tax Commission unless you first protest to the Board of Review

TO BE COMPLETED BY OWNER OR OWNER'S AGENT

Owner's Name (Please Print or Type) TOMPKINS, CHARLES ALBERT & JANICE	Petitioner's Name (If Other than Owner. Please Print or Type) <i>Assessor</i>
Township or City CITY OF HILLSDALE	County HILLSDALE

The undersigned protests the assessed value and/or the tentative taxable value and/or the property classification and/or the qualified agricultural property exemption of the following described property:

Property Identified (Parcel code required. Property address & legal description optional):	
006-126-254-11	LOTS 110-112 AND S 24 FT LOT 113 ALSO E 1/2 VAC ALLEY LYING W OF AND ADJ THERETO 0.38A+/-
122 LUMBARD ST	CLOVER HILL ADDN SEC 26 T6S R3W FIRST WARD 10/4/2016 VACATED ALLEY ADDED TO TAX DESC;

Protested Item Assessed Value Tentative Taxable Value Classification Qualified Agricultural Property Exemption

1. PROTEST OF ASSESSMENT

(Complete this section for a protest of assessed value and/or tentative taxable value)

Assessed Amount 41,400	Owner's Estimated True Cash Value <i>Exempt</i>	Tentative Taxable Value 29,723	Year 2023
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2. PROTEST OF CLASSIFICATION

(Complete this section for a request to change the classification. The Board of Review must make their decision regarding classification in accordance with section 211.34c of the Michigan Compiled Laws. The Board of Review shall not be influenced by the effect that a particular classification has on that property's status as a homeowner's principal residence or qualified agricultural property.)

Classification of property on this year's assessment roll: 401
Classification should be: (Please check one of the following)
<input type="checkbox"/> Agricultural <input type="checkbox"/> Industrial <input type="checkbox"/> Timber Cutover <input type="checkbox"/> Utility (Personal Property Only) <input type="checkbox"/> Commercial <input type="checkbox"/> Residential <input type="checkbox"/> Developmental

3. PROTEST OF EXEMPTION FOR QUALIFIED AGRICULTURAL PROPERTY

(If the assessor has denied or changed the percentage of the exemption from the 18 mills of local school operating tax for qualified agricultural property, the owner may appeal this action to the March Board of Review. THE BOARD OF REVIEW HAS NO AUTHORITY TO CONSIDER OR ACT UPON THE EXEMPTION FROM THE 18 SCHOOL OPERATING MILLS FOR HOMEOWNER'S PRINCIPAL RESIDENCE PROPERTIES.)

Percent qualified agricultural exemption granted by assessor: (Enter 0 if exemption is denied)	Percent qualified agricultural exemption requested by Owner: (Enter 100 if full exemption requested)
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4. REASON FOR PROTEST

State reason(s) for protest of assessed value and/or the tentative taxable value and/or classification and/or qualified agricultural property exemption.

Disabled Veterans Exemption - MCL 211.7b

CERTIFICATION

Signature <i>See Attached</i>	Date 01/17/2023
Address	Phone Number

2023 Taxable Value Calculations Worksheet

Parcel No. 006-222-229-16

Petition No. M23-003

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

This form must be completed by the Board of Review (B of R) and made part of the Board of Review Record whenever a change is made to an individual parcel of property which causes Taxable Value to change.

Complete Section 1 if the B of R changes Capped Value.

	<u>By Assessor</u>	<u>By B of R</u>
2022 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor.")..... =	0	0
Amount of Losses = (See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)	0	0
Amount of Additions = (See pages 6-11 of STC Bulletin # 3 of 1995 for formulas. IMPORTANT: See STC Bulletin No. 3 of 1997 for change to formula for Replacement Construction).	18,866	0
2023 Capped Value = (2022 Taxable Value - Losses) X CPI + Additions		
= (<u>0</u> - <u>0</u>) X <u>1.050</u> + <u>0</u>		
= <u>0</u> By B of R		
2023 Capped Value = <u>0</u>		

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

	<u>By Assessor</u>	<u>By B of R</u>
2023 Assessed Value =	52,400	0
2023 Tentative SEV = 2023 Assessed Value X 2023 Tentative Equalization Factor		
= <u>0</u> X <u>1.000</u>		
= <u>0</u> By B of R		
2023 Tentative SEV = <u>0</u>		

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

2023 Tentative Taxable Value = 0

Signature of Secretary, Board of Review 	Date <u>3-13-2023</u>
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FOR BOARD OF REVIEW USE ONLY

INSTRUCTIONS: Incorporate a copy of this form and the assigned number in the Board of Review minutes.

Petition Number M23-003	Parcel Code 006-222-229-16
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1. ASSESSED VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.
 Denied Assessed Value Changed From: **39,800** To: **Exempt**

Record of Vote - Board or three member committee of board
Chairperson: YES NO JE Initials Member: YES NO OW Initials Member: YES NO Bj Initials

Reason for Board Action:
MCL 211.7b

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O. Box 30232, Lansing, Mi. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on 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.

2. TENTATIVE TAXABLE VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.
 Denied Tentative Taxable Value Changed From: **18,866** To: **Exempt**

Record of Vote - Board or three member committee of board.
Chairperson: YES NO JE Initials Member: YES NO OW Initials Member: YES NO Bj Initials

Reason for Board Action:
MCL 211.7b

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O. Box 30232, Lansing, Mi. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on 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.

3. CLASSIFICATION

Disposition by Board of Review. The Board of Review must state the reason for its action below.
 Denied Classification Changed From: **401** To: _____

Record of Vote - Board or three member committee of board.
Chairperson: YES NO _____ Initials Member: YES NO _____ Initials Member: YES NO _____ Initials

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding classification, appeal is made by sending Form 2167 to the State Tax Commission, P.O. Box 30471, Lansing, Mi. 48909 by June 30.

4. QUALIFIED AGRICULTURAL PROPERTY EXEMPTION

Disposition by Board of Review. The Board of Review must state the reason for its action below.
 Exemption Request Denied Exemption percent modified from _____ % To: _____ %

Record of Vote - Board or three member committee of board.
Chairperson: YES NO _____ Initials Member: YES NO _____ Initials Member: YES NO _____ Initials

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding tentative taxable value, you must appeal that decision by filing a petition with the Michigan Tax Tribunal, P.O. Box 30232, Lansing, Mi. 48909 by July 31. The petition must be filed on 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.

5. Adjournment

Date of Final adjournment of Board of Review
3-14-2023

Board of Review Secretary Signature Becki Jaeger Date **3-14-2023**

M23-003

L-4035

Petition to Board of Review

This form is issued under the authority of P.A. 206 of 1893, as amended. Filing is voluntary, however you may not appeal to the Michigan Tax Tribunal or the State Tax Commission unless you first protest to the Board of Review

TO BE COMPLETED BY OWNER OR OWNER'S AGENT

Owner's Name (Please Print or Type) LOPRESTO, AMBROSE DENNIS	Petitioner's Name (If Other than Owner. Please Print or Type) <i>Assessor</i>
Township or City CITY OF HILLSDALE	County HILLSDALE

The undersigned protests the assessed value and/or the tentative taxable value and/or the property classification and/or the qualified agricultural property exemption of the following described property:

Property Identified (Parcel code required. Property address & legal description optional):

006-222-229-16

378 HILLSDALE ST

LOT 18 ALSO E½ VAC ALLEY W OF & ADJ THERETO 0.43A+/- BLK B E MARTINDALES ADDN SEC 22 T6S R3W SECOND WARD

Protested Item Assessed Value Tentative Taxable Value Classification Qualified Agricultural Property Exemption

1. PROTEST OF ASSESSMENT

(Complete this section for a protest of assessed value and/or tentative taxable value)

Assessed Amount 39,800	Owner's Estimated True Cash Value <i>Exempt</i>	Tentative Taxable Value 18,866	Year 2023
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2. PROTEST OF CLASSIFICATION

(Complete this section for a request to change the classification. The Board of Review must make their decision regarding classification in accordance with section 211.34c of the Michigan Compiled Laws. The Board of Review shall not be influenced by the effect that a particular classification has on that property's status as a homeowner's principal residence or qualified agricultural property.)

Classification of property on this year's assessment roll: **401**

Classification should be: (Please check one of the following)

Agricultural Industrial Timber Cutover Utility (Personal Property Only)

Commercial Residential Developmental

3. PROTEST OF EXEMPTION FOR QUALIFIED AGRICULTURAL PROPERTY

(If the assessor has denied or changed the percentage of the exemption from the 18 mills of local school operating tax for qualified agricultural property, the owner may appeal this action to the March Board of Review. THE BOARD OF REVIEW HAS NO AUTHORITY TO CONSIDER OR ACT UPON THE EXEMPTION FROM THE 18 SCHOOL OPERATING MILLS FOR HOMEOWNER'S PRINCIPAL RESIDENCE PROPERTIES.)

Percent qualified agricultural exemption granted by assessor: (Enter 0 if exemption is denied)	Percent qualified agricultural exemption requested by Owner: (Enter 100 if full exemption requested)
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4. REASON FOR PROTEST

State reason(s) for protest of assessed value and/or the tentative taxable value and/or classification and/or qualified agricultural property exemption.

Disabled Veterans Exemption - MCL 211.7b

CERTIFICATION

Signature <i>See Attached</i>	Date 01/17/2023
Address	Phone Number

2023 Taxable Value Calculations Worksheet

Parcel No. 006-227-101-12

Petition No. M23-004

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

This form must be completed by the Board of Review (B of R) and made part of the Board of Review Record whenever a change is made to an individual parcel of property which causes Taxable Value to change.

Complete Section 1 if the B of R changes Capped Value.

SECTION 1	<u>By Assessor</u>	<u>By B of R</u>
2022 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor.").....=	0	0
Amount of Losses=	0	0
(See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)		
Amount of Additions=	35,266	0
(See pages 6-11 of STC Bulletin # 3 of 1995 for formulas. IMPORTANT: See STC Bulletin No. 3 of 1997 for change to formula for Replacement Construction).		
2023 Capped Value = (2022 Taxable Value - Losses) X CPI + Additions		
= (<u>0</u> - <u>0</u>) X <u>1.050</u> + <u>0</u>		
= <u>0</u> By B of R		
2023 Capped Value = <u>0</u>		

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

SECTION 2	<u>By Assessor</u>	<u>By B of R</u>
2023 Assessed Value=	54,100	0
2023 Tentative SEV = 2023 Assessed Value X 2023 Tentative Equalization Factor		
= <u>0</u> X <u>1.000</u>		
= <u>0</u> By B of R		
2023 Tentative SEV = <u>0</u>		

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

2023 Tentative Taxable Value = 0

Signature of Secretary, Board of Review <i>Becki Jaeger</i>	Date <u>3-13-2023</u>
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FOR BOARD OF REVIEW USE ONLY

INSTRUCTIONS: Incorporate a copy of this form and the assigned number in the Board of Review minutes.

Petition Number M23-004	Parcel Code 006-227-101-12
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1. ASSESSED VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.
 Denied Assessed Value Changed From: **55,000** To: **Exempt**

Record of Vote - Board or three member committee of board.
Chairperson: YES NO [Initials] Member: YES NO [Initials] Member: YES NO [Initials]

Reason for Board Action:
MCL 211.7b

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O. Box 30232, Lansing, MI. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on 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.

2. TENTATIVE TAXABLE VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.
 Denied Tentative Taxable Value Changed From: **35,266** To: **Exempt**

Record of Vote - Board or three member committee of board.
Chairperson: YES NO [Initials] Member: YES NO [Initials] Member: YES NO [Initials]

Reason for Board Action:
MCL 211.7b

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O. Box 30232, Lansing, MI. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on 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.

3. CLASSIFICATION

Disposition by Board of Review. The Board of Review must state the reason for its action below.
 Denied Classification Changed From: **401** To: _____

Record of Vote - Board or three member committee of board.
Chairperson: YES NO [Initials] Member: YES NO [Initials] Member: YES NO [Initials]

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding classification, appeal is made by sending Form 2167 to the State Tax Commission, P.O. Box 30471, Lansing, MI. 48909 by June 30.

4. QUALIFIED AGRICULTURAL PROPERTY EXEMPTION

Disposition by Board of Review. The Board of Review must state the reason for its action below.
 Exemption Request Denied Exemption percent modified from _____ % To: _____ %

Record of Vote - Board or three member committee of board.
Chairperson: YES NO [Initials] Member: YES NO [Initials] Member: YES NO [Initials]

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding tentative taxable value, you must appeal that decision by filing a petition with the Michigan Tax Tribunal, P.O. Box 30232, Lansing, MI. 48909 by July 31. The petition must be filed on 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.

5. Adjournment

Date of Final adjournment of Board of Review
3-14-2023

Board of Review Secretary Signature Becki Jaeger Date **3-14-2023**

M23-004

L-4035

Petition to Board of Review

This form is issued under the authority of P.A. 206 of 1893, as amended. Filing is voluntary, however you may not appeal to the Michigan Tax Tribunal or the State Tax Commission unless you first protest to the Board of Review

TO BE COMPLETED BY OWNER OR OWNER'S AGENT

Owner's Name (Please Print or Type) FRANCIS, KENNETH E	Petitioner's Name (If Other than Owner. Please Print or Type) Assessor
Township or City CITY OF HILLSDALE	County HILLSDALE

The undersigned protests the assessed value and/or the tentative taxable value and/or the property classification and/or the qualified agricultural property exemption of the following described property:

Property Identified (Parcel code required. Property address & legal description optional) :	
006-227-101-12	. W-2 COM AT A PT ON N'LY LN OF SPRING ST, 172.35 FT NE'LY FROM NE COR BARR & SPRING STS, TH N PARL WITH E LN BARR ST 178 FT, TH N 76 DEG 4' E 128.7 FT, TH S 11 DEG 22 MIN 55 SEC 154.84 FT TO C/L OF SPRING ST TH S 50 DEG 35 MIN 54 SEC W APPROX 130 FT ON SD C/L TO POB. AS OF 12/31/2018 - WARD 2
269 SPRING ST	

Protested Item Assessed Value Tentative Taxable Value Classification Qualified Agricultural Property Exemption

1. PROTEST OF ASSESSMENT

(Complete this section for a protest of assessed value and/or tentative taxable value)

Assessed Amount 55,000	Owner's Estimated True Cash Value Exempt	Tentative Taxable Value 35,266	Year 2023
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2. PROTEST OF CLASSIFICATION

(Complete this section for a request to change the classification. The Board of Review must make their decision regarding classification in accordance with section 211.34c of the Michigan Compiled Laws. The Board of Review shall not be influenced by the effect that a particular classification has on that property's status as a homeowner's principal residence or qualified agricultural property.)

Classification of property on this year's assessment roll: 401
Classification should be: (Please check one of the following)
<input type="checkbox"/> Agricultural <input type="checkbox"/> Industrial <input type="checkbox"/> Timber Cutover <input type="checkbox"/> Utility (Personal Property Only) <input type="checkbox"/> Commercial <input type="checkbox"/> Residential <input type="checkbox"/> Developmental

3. PROTEST OF EXEMPTION FOR QUALIFIED AGRICULTURAL PROPERTY

(If the assessor has denied or changed the percentage of the exemption from the 18 mills of local school operating tax for qualified agricultural property, the owner may appeal this action to the March Board of Review. THE BOARD OF REVIEW HAS NO AUTHORITY TO CONSIDER OR ACT UPON THE EXEMPTION FROM THE 18 SCHOOL OPERATING MILLS FOR HOMEOWNER'S PRINCIPAL RESIDENCE PROPERTIES.)

Percent qualified agricultural exemption granted by assessor: (Enter 0 if exemption is denied)	Percent qualified agricultural exemption requested by Owner: (Enter 100 if full exemption requested)
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4. REASON FOR PROTEST

State reason(s) for protest of assessed value and/or the tentative taxable value and/or classification and/or qualified agricultural property exemption.

Disabled Veterans Exemption - MCL 211.7b

CERTIFICATION

Signature See Attached	Date 01/17/2023
Address	Phone Number

2023 Taxable Value Calculations Worksheet

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

Parcel No. 006-227-126-02

Petition No. M23-005

This form must be completed by the Board of Review (B of R) and made part of the Board of Review Record whenever a change is made to an individual parcel of property which causes Taxable Value to change.

Complete Section 1 if the B of R changes Capped Value.

SECTION 1		By Assessor	By B of R
2022 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor.").....=		0	76,400
Amount of Losses=		0	76,400
(See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)			
Amount of Additions=		0	0
(See pages 6-11 of STC Bulletin # 3 of 1995 for formulas. IMPORTANT: See STC Bulletin No. 3 of 1997 for change to formula for Replacement Construction).			
2023 Capped Value	= (2022 Taxable Value - Losses) X CPI + Additions		
	= (0 - 76,400) X 1.050 + 0		
	= 0 By B of R		
2023 Capped Value	= 0		

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

SECTION 2		By Assessor	By B of R
2023 Assessed Value	=	70,400	0
2023 Tentative SEV	= 2023 Assessed Value X 2023 Tentative Equalization Factor		
	= 0 X 1.000		
	= 0 By B of R		
2023 Tentative SEV	= 0		

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

2023 Tentative Taxable Value = 0

Signature of Secretary, Board of Review <i>Becki Jaeger</i>	Date <u>3-13-2023</u>
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FOR BOARD OF REVIEW USE ONLY

INSTRUCTIONS: Incorporate a copy of this form and the assigned number in the Board of Review minutes.

Petition Number M23-005	Parcel Code 006-227-126-02
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1. ASSESSED VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Assessed Value Changed From: 79,300 To: Exempt

Record of Vote - Board or three member committee of board

Chairperson: YES NO [Initials] Member: YES NO [Initials] Member: YES NO [Initials]

Reason for Board Action:
MCL 211.7b

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O. Box 30232, Lansing, MI. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on 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.

2. TENTATIVE TAXABLE VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Tentative Taxable Value Changed From: 79,300 To: Exempt

Record of Vote - Board or three member committee of board

Chairperson: YES NO [Initials] Member: YES NO [Initials] Member: YES NO [Initials]

Reason for Board Action:
MCL 211.7b

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O. Box 30232, Lansing, MI. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on 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.

3. CLASSIFICATION

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Classification Changed From: 401 To: _____

Record of Vote - Board or three member committee of board

Chairperson: YES NO [Initials] Member: YES NO [Initials] Member: YES NO [Initials]

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding classification, appeal is made by sending Form 2167 to the State Tax Commission, P.O. Box 30471, Lansing, MI. 48909 by June 30.

4. QUALIFIED AGRICULTURAL PROPERTY EXEMPTION

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Exemption Request Denied Exemption percent modified from _____ % To: _____ %

Record of Vote - Board or three member committee of board

Chairperson: YES NO [Initials] Member: YES NO [Initials] Member: YES NO [Initials]

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding tentative taxable value, you must appeal that decision by filing a petition with the Michigan Tax Tribunal, P.O. Box 30232, Lansing, MI. 48909 by July 31. The petition must be filed on 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.

5. Adjournment

Date of Final adjournment of Board of Review
3-14-2023

Board of Review Secretary Signature
Becki Jaeger

Date
3-14-2023

M23-005 L-4035

Petition to Board of Review

This form is issued under the authority of P.A. 206 of 1893, as amended. Filing is voluntary, however you may not appeal to the Michigan Tax Tribunal or the State Tax Commission unless you first protest to the Board of Review

TO BE COMPLETED BY OWNER OR OWNER'S AGENT

Owner's Name (Please Print or Type) NEMETH, MONICA RAE	Petitioner's Name (If Other than Owner. Please Print or Type) Assessor
Township or City CITY OF HILLSDALE	County HILLSDALE

The undersigned protests the assessed value and/or the tentative taxable value and/or the property classification and/or the qualified agricultural property exemption of the following described property:

Property Identified (Parcel code required. Property address & legal description optional): 006-227-126-02 108 FAIRVIEW AVE	LOT 5 0.23A M/L MERRY KNOLL SEC 27 T6S R3W SECOND WARD
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Protested Item
 Assessed Value
 Tentative Taxable Value
 Classification
 Qualified Agricultural Property Exemption

1. PROTEST OF ASSESSMENT

(Complete this section for a protest of assessed value and/or tentative taxable value)

Assessed Amount 79,300	Owner's Estimated True Cash Value Exempt	Tentative Taxable Value 79,300	Year 2023
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2. PROTEST OF CLASSIFICATION

(Complete this section for a request to change the classification. The Board of Review must make their decision regarding classification in accordance with section 211.34c of the Michigan Compiled Laws. The Board of Review shall not be influenced by the effect that a particular classification has on that property's status as a homeowner's principal residence or qualified agricultural property.)

Classification of property on this year's assessment roll: 401
Classification should be: (Please check one of the following)
<input type="checkbox"/> Agricultural <input type="checkbox"/> Industrial <input type="checkbox"/> Timber Cutover <input type="checkbox"/> Utility (Personal Property Only)
<input type="checkbox"/> Commercial <input type="checkbox"/> Residential <input type="checkbox"/> Developmental

3. PROTEST OF EXEMPTION FOR QUALIFIED AGRICULTURAL PROPERTY

(If the assessor has denied or changed the percentage of the exemption from the 18 mills of local school operating tax for qualified agricultural property, the owner may appeal this action to the March Board of Review. THE BOARD OF REVIEW HAS NO AUTHORITY TO CONSIDER OR ACT UPON THE EXEMPTION FROM THE 18 SCHOOL OPERATING MILLS FOR HOMEOWNER'S PRINCIPAL RESIDENCE PROPERTIES.)

Percent qualified agricultural exemption granted by assessor: (Enter 0 if exemption is denied)	Percent qualified agricultural exemption requested by Owner: (Enter 100 if full exemption requested)
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4. REASON FOR PROTEST

State reason(s) for protest of assessed value and/or the tentative taxable value and/or classification and/or qualified agricultural property exemption. Disabled Veterans Exemption - MCL 211.7b

CERTIFICATION

Signature See Attached	Date 01/17/2023
Address	Phone Number

2023 Taxable Value Calculations Worksheet

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

Parcel No. 006-227-277-16

Petition No. M23-006

This form must be completed by the Board of Review (B of R) and made part of the Board of Review Record whenever a change is made to an individual parcel of property which causes Taxable Value to change.

Complete Section 1 if the B of R changes Capped Value.

SECTION 1		By Assessor	By B of R
2022 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor:").....=		0	37,598
Amount of Losses=		0	37,598
(See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)			
Amount of Additions=		0	0
(See pages 6-11 of STC Bulletin # 3 of 1995 for formulas. IMPORTANT: See STC Bulletin No. 3 of 1997 for change to formula for Replacement Construction).			
2023 Capped Value	= (2022 Taxable Value - Losses) X CPI + Additions		
	= (0 - 37,598) X 1.050 + 0		
	= 0 By B of R		
2023 Capped Value	= 0		

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

SECTION 2		By Assessor	By B of R
2023 Assessed Value	=	61,000	0
2023 Tentative SEV	= 2023 Assessed Value X 2023 Tentative Equalization Factor		
	= 0 X 1.000		
	= 0 By B of R		
2023 Tentative SEV	= 0		

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

2023 Tentative Taxable Value = 0

Signature of Secretary, Board of Review <i>Becki Jaeger</i>	Date 3-13-2023
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FOR BOARD OF REVIEW USE ONLY

INSTRUCTIONS: Incorporate a copy of this form and the assigned number in the Board of Review minutes.

Petition Number <i>M23-006</i>	Parcel Code 006-227-277-16
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1. ASSESSED VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.
 Denied Assessed Value Changed From: 62,100 To: Exempt

Record of Vote - Board or three member committee of board.
Chairperson: YES NO Initials Member: YES NO Initials Member: YES NO Initials

Reason for Board Action:
MCL 211.7b

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O. Box 30232, Lansing, Mi. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on 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.

2. TENTATIVE TAXABLE VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.
 Denied Tentative Taxable Value Changed From: 39,477 To: Exempt

Record of Vote - Board or three member committee of board.
Chairperson: YES NO Initials Member: YES NO Initials Member: YES NO Initials

Reason for Board Action:
MCL 211.7b

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O. Box 30232, Lansing, Mi. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on 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.

3. CLASSIFICATION

Disposition by Board of Review. The Board of Review must state the reason for its action below.
 Denied Classification Changed From: 401 To: _____

Record of Vote - Board or three member committee of board.
Chairperson: YES NO Initials Member: YES NO Initials Member: YES NO Initials

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding classification, appeal is made by sending Form 2167 to the State Tax Commission, P.O. Box 30471, Lansing, Mi. 48909 by June 30.

4. QUALIFIED AGRICULTURAL PROPERTY EXEMPTION

Disposition by Board of Review. The Board of Review must state the reason for its action below.
 Exemption Request Denied Exemption percent modified from _____ % To: _____ %

Record of Vote - Board or three member committee of board.
Chairperson: YES NO Initials Member: YES NO Initials Member: YES NO Initials

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding tentative taxable value, you must appeal that decision by filing a petition with the Michigan Tax Tribunal, P.O. Box 30232, Lansing, Mi. 48909 by July 31. The petition must be filed on 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.

5. Adjournment

Date of Final adjournment of Board of Review
3-14-2023

Board of Review Secretary Signature Becki Jaeger Date 3/14/2023

M23-006 L-4035

Petition to Board of Review

This form is issued under the authority of P.A. 206 of 1893, as amended. Filing is voluntary, however you may not appeal to the Michigan Tax Tribunal or the State Tax Commission unless you first protest to the Board of Review

TO BE COMPLETED BY OWNER OR OWNER'S AGENT

Owner's Name (Please Print or Type) SNYDER, DOUGLAS EDWARD	Petitioner's Name (If Other than Owner. Please Print or Type) Assessor
Township or City CITY OF HILLSDALE	County HILLSDALE

The undersigned protests the assessed value and/or the tentative taxable value and/or the property classification and/or the qualified agricultural property exemption of the following described property:

Property Identified (Parcel code required. Property address & legal description optional):

006-227-277-16

. W2 LOT 118 EXC S 2 1/2 FT OF SAME ORIGINAL PLAT BLOCK-J SECOND WARD. AS OF 12/31/2018 - WARD 3

79 N WEST ST

Protested Item Assessed Value Tentative Taxable Value Classification Qualified Agricultural Property Exemption

1. PROTEST OF ASSESSMENT

(Complete this section for a protest of assessed value and/or tentative taxable value)

Assessed Amount 62,100	Owner's Estimated True Cash Value Exempt	Tentative Taxable Value 39,477	Year 2023
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2. PROTEST OF CLASSIFICATION

(Complete this section for a request to change the classification. The Board of Review must make their decision regarding classification in accordance with section 211.34c of the Michigan Compiled Laws. The Board of Review shall not be influenced by the effect that a particular classification has on that property's status as a homeowner's principal residence or qualified agricultural property.)

Classification of property on this year's assessment roll: **401**

Classification should be: (Please check one of the following)

Agricultural Industrial Timber Cutover Utility (Personal Property Only)
 Commercial Residential Developmental

3. PROTEST OF EXEMPTION FOR QUALIFIED AGRICULTURAL PROPERTY

(If the assessor has denied or changed the percentage of the exemption from the 18 mills of local school operating tax for qualified agricultural property, the owner may appeal this action to the March Board of Review. THE BOARD OF REVIEW HAS NO AUTHORITY TO CONSIDER OR ACT UPON THE EXEMPTION FROM THE 18 SCHOOL OPERATING MILLS FOR HOMEOWNER'S PRINCIPAL RESIDENCE PROPERTIES.)

Percent qualified agricultural exemption granted by assessor: (Enter 0 if exemption is denied)	Percent qualified agricultural exemption requested by Owner: (Enter 100 if full exemption requested)
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4. REASON FOR PROTEST

State reason(s) for protest of assessed value and/or the tentative taxable value and/or classification and/or qualified agricultural property exemption.

Disabled Veterans Exemption - MCL 211.7b

CERTIFICATION

Signature See Attached	Date 01/20/2023
Address	Phone Number

2023 Taxable Value Calculations Worksheet

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

Parcel No. 006-327-480-32

Petition No. M23-007

This form must be completed by the Board of Review (B of R) and made part of the Board of Review Record whenever a change is made to an individual parcel of property which causes Taxable Value to change.

Complete Section 1 if the B of R changes Capped Value.

	<u>By Assessor</u>	<u>By B of R</u>
2022 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor.").....=	<u>0</u>	<u>0</u>
Amount of Losses=	<u>0</u>	<u>0</u>
<small>(See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)</small>		
Amount of Additions=	<u>61,765</u>	<u>0</u>
<small>(See pages 6-11 of STC Bulletin # 3 of 1995 for formulas. IMPORTANT: See STC Bulletin No. 3 of 1997 for change to formula for Replacement Construction).</small>		
2023 Capped Value = (2022 Taxable Value - Losses) X GPI + Additions		
= (<u>0</u> - <u>0</u>) X <u>1.050</u> + <u>0</u>		
= <u>0</u> By B of R		
2023 Capped Value = <u>0</u>		

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

	<u>By Assessor</u>	<u>By B of R</u>
2023 Assessed Value =	<u>71,300</u>	<u>0</u>
2023 Tentative SEV = 2023 Assessed Value X 2023 Tentative Equalization Factor		
= <u>0</u> X <u>1.000</u>		
= <u>0</u> By B of R		
2023 Tentative SEV = <u>0</u>		

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

2023 Tentative Taxable Value = 0

Signature of Secretary, Board of Review <i>Becki Jaeger</i>	Date <i>3/13/2023</i>
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FOR BOARD OF REVIEW USE ONLY

INSTRUCTIONS: Incorporate a copy of this form and the assigned number in the Board of Review minutes.

Petition Number M23-007	Parcel Code 006-327-480-32
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1. ASSESSED VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.
 Denied Assessed Value Changed From: **75,600** To: **Exempt**

Record of Vote - Board or three member committee of board.
Chairperson: YES NO DA Initials Member: YES NO SM Initials Member: YES NO BJ Initials

Reason for Board Action:
MCL 211.7b

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O. Box 30232, Lansing, Mi. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on 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.

2. TENTATIVE TAXABLE VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.
 Denied Tentative Taxable Value Changed From: **61,765** To: **Exempt**

Record of Vote - Board or three member committee of board.
Chairperson: YES NO DA Initials Member: YES NO SM Initials Member: YES NO BJ Initials

Reason for Board Action:
MCL 211.7b

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O. Box 30232, Lansing, Mi. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on 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.

3. CLASSIFICATION

Disposition by Board of Review. The Board of Review must state the reason for its action below.
 Denied Classification Changed From: **401** To: _____

Record of Vote - Board or three member committee of board.
Chairperson: YES NO _____ Initials Member: YES NO _____ Initials Member: YES NO _____ Initials

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding classification, appeal is made by sending Form 2167 to the State Tax Commission, P.O. Box 30471, Lansing, Mi. 48909 by June 30.

4. QUALIFIED AGRICULTURAL PROPERTY EXEMPTION

Disposition by Board of Review. The Board of Review must state the reason for its action below.
 Exemption Request Denied Exemption percent modified from _____ % To: _____ %

Record of Vote - Board or three member committee of board.
Chairperson: YES NO _____ Initials Member: YES NO _____ Initials Member: YES NO _____ Initials

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding tentative taxable value, you must appeal that decision by filing a petition with the Michigan Tax Tribunal, P.O. Box 30232, Lansing, Mi. 48909 by July 31. The petition must be filed on 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.

5. Adjournment

Date of Final adjournment of Board of Review
3-14-2023

Board of Review Secretary Signature Berki Jaeger Date **3-14-2023**

M23-007 L-4035

Petition to Board of Review

This form is issued under the authority of P.A. 206 of 1893, as amended. Filing is voluntary, however you may not appeal to the Michigan Tax Tribunal or the State Tax Commission unless you first protest to the Board of Review

TO BE COMPLETED BY OWNER OR OWNER'S AGENT

Owner's Name (Please Print or Type) BARNES, GARY & SHERRY IRREV TRUST	Petitioner's Name (If Other than Owner. Please Print or Type) <i>Assessor</i>
Township or City CITY OF HILLSDALE	County HILLSDALE

The undersigned protests the assessed value and/or the tentative taxable value and/or the property classification and/or the qualified agricultural property exemption of the following described property:

Property Identified (Parcel code required. Property address & legal description optional) :	
006-327-480-32 53 E HALLETT ST	COM SE COR OUTLOT A TH N 24.75 FT TO INT N LN HALLETT ST W/W LN HOWELL ST FOR POB TH W 132 FT TH N 74.25 FT TH 8 132 FT TO SD W LN HOWELL ST TH S ALG SD W LN HOWELL ST 74.25 FT (ALSO REC 70.125 FT) M/L TO POB EXC N 10 FT THEREOF SD PCL BEING 132 FT E-W AND 64.25 FT N-S 0.2A M/L PRT OUTLOT A COOKS ADDN SEC 27 T6S R3W FOURTH WARD (REDISTRICTED FROM THIRD WARD)

Protested Item Assessed Value Tentative Taxable Value Classification Qualified Agricultural Property Exemption

1. PROTEST OF ASSESSMENT

(Complete this section for a protest of assessed value and/or tentative taxable value)

Assessed Amount 75,600	Owner's Estimated True Cash Value <i>Exempt</i>	Tentative Taxable Value 61,765	Year 2023
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2. PROTEST OF CLASSIFICATION

(Complete this section for a request to change the classification. The Board of Review must make their decision regarding classification in accordance with section 211.34c of the Michigan Compiled Laws. The Board of Review shall not be influenced by the effect that a particular classification has on that property's status as a homeowner's principal residence or qualified agricultural property.)

Classification of property on this year's assessment roll: 401			
Classification should be: (Please check one of the following)			
<input type="checkbox"/> Agricultural	<input type="checkbox"/> Industrial	<input type="checkbox"/> Timber Cutover	<input type="checkbox"/> Utility (Personal Property Only)
<input type="checkbox"/> Commercial	<input type="checkbox"/> Residential	<input type="checkbox"/> Developmental	

3. PROTEST OF EXEMPTION FOR QUALIFIED AGRICULTURAL PROPERTY

(If the assessor has denied or changed the percentage of the exemption from the 18 mills of local school operating tax for qualified agricultural property, the owner may appeal this action to the March Board of Review. THE BOARD OF REVIEW HAS NO AUTHORITY TO CONSIDER OR ACT UPON THE EXEMPTION FROM THE 18 SCHOOL OPERATING MILLS FOR HOMEOWNER'S PRINCIPAL RESIDENCE PROPERTIES.)

Percent qualified agricultural exemption granted by assessor: (Enter 0 if exemption is denied)	Percent qualified agricultural exemption requested by Owner: (Enter 100 if full exemption requested)
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4. REASON FOR PROTEST

State reason(s) for protest of assessed value and/or the tentative taxable value and/or classification and/or qualified agricultural property exemption. <i>Disabled Veterans Exemption - MCL 211.7b</i>

CERTIFICATION

Signature <i>See Attached</i>	Date 01/17/2023
Address	Phone Number

2023 Taxable Value Calculations Worksheet

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

Parcel No. 006-334-127-05

Petition No. M23-008

This form must be completed by the Board of Review (B of R) and made part of the Board of Review Record whenever a change is made to an individual parcel of property which causes Taxable Value to change.

Complete Section 1 if the B of R changes Capped Value.

	<u>By Assessor</u>	<u>By B of R</u>
2022 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor.").....=	0	42,289
Amount of Losses=	0	42,289
<small>(See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)</small>		
Amount of Additions=	0	0
<small>(See pages 6-11 of STC Bulletin # 3 of 1995 for formulas. IMPORTANT: See STC Bulletin No. 3 of 1997 for change to formula for Replacement Construction).</small>		
2023 Capped Value = (2022 Taxable Value - Losses) X CPI + Additions		
= (0 - 42,289) X 1.050 + 0		
= 0 By B of R		
2023 Capped Value = 0		

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

	<u>By Assessor</u>	<u>By B of R</u>
2023 Assessed Value=	88,800	0
2023 Tentative SEV = 2023 Assessed Value X 2023 Tentative Equalization Factor		
= 0 X 1.000		
= 0 By B of R		
2023 Tentative SEV = 0		

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

2023 Tentative Taxable Value = 0

Signature of Secretary, Board of Review <i>Becki Jaeger</i>	Date <i>3-13-2023</i>
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FOR BOARD OF REVIEW USE ONLY

INSTRUCTIONS: Incorporate a copy of this form and the assigned number in the Board of Review minutes.

Petition Number M23-008	Parcel Code 006-334-127-05
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1. ASSESSED VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.
 Denied Assessed Value Changed From: **85,400** To: **Exempt**

Record of Vote - Board or three member committee of board.
Chairperson: YES NO [Initials] Member: YES NO [Initials] Member: YES NO [Initials]

Reason for Board Action:
MCL 211.7b

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O. Box 30232, Lansing, Mi. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on a Michigan Tax Tribunal for or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib.

2. TENTATIVE TAXABLE VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.
 Denied Tentative Taxable Value Changed From: **44,403** To: **Exempt**

Record of Vote - Board or three member committee of board.
Chairperson: YES NO [Initials] Member: YES NO [Initials] Member: YES NO [Initials]

Reason for Board Action:
MCL 211.7b

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O. Box 30232, Lansing, Mi. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on a Michigan Tax Tribunal for or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib.

3. CLASSIFICATION

Disposition by Board of Review. The Board of Review must state the reason for its action below.
 Denied Classification Changed From: **401** To: _____

Record of Vote - Board or three member committee of board.
Chairperson: YES NO [Initials] Member: YES NO [Initials] Member: YES NO [Initials]

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding classification, appeal is made by sending Form 2167 to the State Tax Commission, P.O. Box 30471, Lansing, Mi. 48909 by June 30.

4. QUALIFIED AGRICULTURAL PROPERTY EXEMPTION

Disposition by Board of Review. The Board of Review must state the reason for its action below.
 Exemption Request Denied Exemption percent modified from _____ % To: _____ %

Record of Vote - Board or three member committee of board.
Chairperson: YES NO [Initials] Member: YES NO [Initials] Member: YES NO [Initials]

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding tentative taxable value, you must appeal that decision by filing a petition with the Michigan Tax Tribunal, P.O. Box 30232, Lansing, Mi. 48909 by July 31. The petition must be filed on 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.

5. Adjournment

Date of Final adjournment of Board of Review
3-14-2023

Board of Review Secretary Signature Becki Jaeger	Date 3-14-2023
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Petition to Board of Review

M23-008 L-4035

This form is issued under the authority of P.A. 206 of 1893, as amended. Filing is voluntary, however you may not appeal to the Michigan Tax Tribunal or the State Tax Commission unless you first protest to the Board of Review

TO BE COMPLETED BY OWNER OR OWNER'S AGENT

Owner's Name (Please Print or Type) MCDOWELL, DENNIS	Petitioner's Name (If Other than Owner. Please Print or Type) <i>Assessor</i>
Township or City CITY OF HILLSDALE	County HILLSDALE

The undersigned protests the assessed value and/or the tentative taxable value and/or the property classification and/or the qualified agricultural property exemption of the following described property:

Property Identified (Parcel code required. Property address & legal description optional) :	
006-334-127-05 125 READING AVE	BEG NW COR LOT 13 OSBORN'S REPLAT LYNWOOD TERRACE TH S23°13'05"E 190.62 FT TO SE COR SD LOT TH S89°57'W 74.94 FT TO SW COR SD LOT TH S 58°21'37"W 86.258 FT TH N46°34'W 120 FT TO SELY LN READING AVE TH N43°26'E ALG SD SELY LN READING AVE 190 FT TO S LN LYNWOOD BLVD TH N89° 57'E 29.75 FT TO POB 0.6A+- PT LOT 13 OSBORN'S REPLAT LYNWOOD TERRACE & UNPLATTED SEC 34 16S R3W THIRD WARD AS OF 12/31/2018 - WARD 3

Protested Item
 Assessed Value
 Tentative Taxable Value
 Classification
 Qualified Agricultural Property Exemption

1. PROTEST OF ASSESSMENT

(Complete this section for a protest of assessed value and/or tentative taxable value)

Assessed Amount 85,400	Owner's Estimated True Cash Value <i>Exempt</i>	Tentative Taxable Value 44,403	Year 2023
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2. PROTEST OF CLASSIFICATION

(Complete this section for a request to change the classification. The Board of Review must make their decision regarding classification in accordance with section 211.34c of the Michigan Compiled Laws. The Board of Review shall not be influenced by the effect that a particular classification has on that property's status as a homeowner's principal residence or qualified agricultural property.)

Classification of property on this year's assessment roll: 401
Classification should be: (Please check one of the following)
<input type="checkbox"/> Agricultural <input type="checkbox"/> Industrial <input type="checkbox"/> Timber Cutover <input type="checkbox"/> Utility (Personal Property Only)
<input type="checkbox"/> Commercial <input type="checkbox"/> Residential <input type="checkbox"/> Developmental

3. PROTEST OF EXEMPTION FOR QUALIFIED AGRICULTURAL PROPERTY

(If the assessor has denied or changed the percentage of the exemption from the 18 mills of local school operating tax for qualified agricultural property, the owner may appeal this action to the March Board of Review. THE BOARD OF REVIEW HAS NO AUTHORITY TO CONSIDER OR ACT UPON THE EXEMPTION FROM THE 18 SCHOOL OPERATING MILLS FOR HOMEOWNER'S PRINCIPAL RESIDENCE PROPERTIES.)

Percent qualified agricultural exemption granted by assessor: (Enter 0 if exemption is denied)	Percent qualified agricultural exemption requested by Owner: (Enter 100 if full exemption requested)
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4. REASON FOR PROTEST

State reason(s) for protest of assessed value and/or the tentative taxable value and/or classification and/or qualified agricultural property exemption.

Disabled Veterans Exemption - MCL 211.7b

CERTIFICATION

Signature <i>See Attached</i>	Date 01/17/2023
Address	Phone Number

2023 Taxable Value Calculations Worksheet

Issued under authority of P.A. 206 of 1983. Filing is mandatory.

Parcel No. 006-334-226-10

Petition No. M23-009

This form must be completed by the Board of Review (B of R) and made part of the Board of Review Record whenever a change is made to an individual parcel of property which causes Taxable Value to change.

Complete Section 1 if the B of R changes Capped Value.

	<u>By Assessor</u>	<u>By B of R</u>
2022 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor.").....=	0	0
Amount of Losses=	0	0
(See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)		
Amount of Additions=	57,588	0
(See pages 6-11 of STC Bulletin # 3 of 1995 for formulas. IMPORTANT: See STC Bulletin No. 3 of 1997 for change to formula for Replacement Construction).		
2023 Capped Value = (2022 Taxable Value - Losses) X CPI + Additions		
= (<u>0</u> - <u>0</u>) X <u>1.050</u> + <u>0</u>		
= <u>0</u> By B of R		
2023 Capped Value = <u>0</u>		

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

	<u>By Assessor</u>	<u>By B of R</u>
2023 Assessed Value=	82,900	0
2023 Tentative SEV = 2023 Assessed Value X 2023 Tentative Equalization Factor		
= <u>0</u> X <u>1.000</u>		
= <u>0</u> By B of R		
2023 Tentative SEV = <u>0</u>		

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

2023 Tentative Taxable Value = 0

Signature of Secretary, Board of Review <i>Berli Jaeger</i>	Date <u>3-13-2023</u>
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M23-009 L-4035

Petition to Board of Review

This form is issued under the authority of P.A. 206 of 1893, as amended. Filing is voluntary, however you may not appeal to the Michigan Tax Tribunal or the State Tax Commission unless you first protest to the Board of Review

TO BE COMPLETED BY OWNER OR OWNER'S AGENT

Owner's Name (Please Print or Type) TAYLOR, WILLIAM C & PENELOPE	Petitioner's Name (If Other than Owner. Please Print or Type) <i>Assessor</i>
Township or City CITY OF HILLSDALE	County HILLSDALE

The undersigned protests the assessed value and/or the tentative taxable value and/or the property classification and/or the qualified agricultural property exemption of the following described property:

Property Identified (Parcel code required. Property address & legal description optional):	
006-334-226-10	LOTS 47-48 0.45A+/- LYNWOOD PKWY SEC 34 T6S R3W FOURTH WARD (REDISTRICTED FROM THIRD WARD)
167 S WEST ST	

Protested Item Assessed Value Tentative Taxable Value Classification Qualified Agricultural Property Exemption

1. PROTEST OF ASSESSMENT

(Complete this section for a protest of assessed value and/or tentative taxable value)

Assessed Amount 82,600	Owner's Estimated True Cash Value <i>Exempt</i>	Tentative Taxable Value 57,588	Year 2023
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2. PROTEST OF CLASSIFICATION

(Complete this section for a request to change the classification. The Board of Review must make their decision regarding classification in accordance with section 211.34c of the Michigan Compiled Laws. The Board of Review shall not be influenced by the effect that a particular classification has on that property's status as a homeowner's principal residence or qualified agricultural property.)

Classification of property on this year's assessment roll: 401			
Classification should be: (Please check one of the following)			
<input type="checkbox"/> Agricultural	<input type="checkbox"/> Industrial	<input type="checkbox"/> Timber Cutover	<input type="checkbox"/> Utility (Personal Property Only)
<input type="checkbox"/> Commercial	<input type="checkbox"/> Residential	<input type="checkbox"/> Developmental	

3. PROTEST OF EXEMPTION FOR QUALIFIED AGRICULTURAL PROPERTY

(If the assessor has denied or changed the percentage of the exemption from the 18 mills of local school operating tax for qualified agricultural property, the owner may appeal this action to the March Board of Review. THE BOARD OF REVIEW HAS NO AUTHORITY TO CONSIDER OR ACT UPON THE EXEMPTION FROM THE 18 SCHOOL OPERATING MILLS FOR HOMEOWNER'S PRINCIPAL RESIDENCE PROPERTIES.)

Percent qualified agricultural exemption granted by assessor: (Enter 0 if exemption is denied)	Percent qualified agricultural exemption requested by Owner: (Enter 100 if full exemption requested)
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4. REASON FOR PROTEST

State reason(s) for protest of assessed value and/or the tentative taxable value and/or classification and/or qualified agricultural property exemption. <i>Disabled Veterans Exemption - MCL 211.7b</i>

CERTIFICATION

Signature <i>See Attached</i>	Date 01/17/2023
Address	Phone Number

2023 Taxable Value Calculations Worksheet

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

Parcel No. 006-426-451-06

Petition No. M23-010

This form must be completed by the Board of Review (B of R) and made part of the Board of Review Record whenever a change is made to an individual parcel of property which causes Taxable Value to change.

Complete Section 1 if the B of R changes Capped Value.

SECTION 1		By Assessor	By B of R
2022 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor.").....=		0	25,576
Amount of Losses=		0	25,576
(See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)			
Amount of Additions=		0	0
(See pages 6-11 of STC Bulletin # 3 of 1995 for formulas. IMPORTANT: See STC Bulletin No. 3 of 1997 for change to formula for Replacement Construction).			
2023 Capped Value	= (2022 Taxable Value - Losses) X CPI + Additions		
	= (0 - 25,576) X 1.050 + 0		
	= 0 By B of R		
2023 Capped Value	= 0		

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

SECTION 2		By Assessor	By B of R
2023 Assessed Value	=	34,600	0
2023 Tentative SEV	= 2023 Assessed Value X 2023 Tentative Equalization Factor		
	= 0 X 1.000		
	= 0 By B of R		
2023 Tentative SEV	= 0		

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

2023 Tentative Taxable Value = 0

Signature of Secretary, Board of Review <i>Berki Jaeger</i>	Date 3-13-2023
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FOR BOARD OF REVIEW USE ONLY

INSTRUCTIONS: Incorporate a copy of this form and the assigned number in the Board of Review minutes.

Petition Number M23-010	Parcel Code 006-426-451-06
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1. ASSESSED VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.
 Denied Assessed Value Changed From: 32,100 To: Exempt

Record of Vote - Board or three member committee of board.
 Chairperson: YES NO JA Member: YES NO OW Member: YES NO BZ

Reason for Board Action:
MCL 211.7b

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O.Box 30232, Lansing, MI. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on 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.

2. TENTATIVE TAXABLE VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.
 Denied Tentative Taxable Value Changed From: 26,854 To: Exempt

Record of Vote - Board or three member committee of board.
 Chairperson: YES NO JA Member: YES NO OW Member: YES NO BZ

Reason for Board Action:
MCL 211.7b

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O.Box 30232, Lansing, MI. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on 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.

3. CLASSIFICATION

Disposition by Board of Review. The Board of Review must state the reason for its action below.
 Denied Classification Changed From: 401 To: _____

Record of Vote - Board or three member committee of board.
 Chairperson: YES NO _____ Member: YES NO _____ Member: YES NO _____

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding classification, appeal is made by sending Form 2167 to the State Tax Commission, P.O. Box 30471, Lansing, MI. 48909 by June 30.

4. QUALIFIED AGRICULTURAL PROPERTY EXEMPTION

Disposition by Board of Review. The Board of Review must state the reason for its action below.
 Exemption Request Denied Exemption percent modified from _____ % To: _____ %

Record of Vote - Board or three member committee of board.
 Chairperson: YES NO _____ Member: YES NO _____ Member: YES NO _____

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding tentative taxable value, you must appeal that decision by filing a petition with the Michigan Tax Tribunal, P.O. Box 30232, Lansing, MI. 48909 by July 31. The petition must be filed on 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.

5. Adjournment

Date of Final adjournment of Board of Review
3-14-2023

Board of Review Secretary Signature Becki Jaeger Date 3-14-2023

Petition to Board of Review

M23-010 L-4035

This form is issued under the authority of P.A. 206 of 1893, as amended. Filing is voluntary, however you may not appeal to the Michigan Tax Tribunal or the State Tax Commission unless you first protest to the Board of Review

TO BE COMPLETED BY OWNER OR OWNER'S AGENT

Owner's Name (Please Print or Type) PORTER, PATRICK M & CANDICE MARIO	Petitioner's Name (If Other than Owner. Please Print or Type) <i>Assessor</i>
Township or City CITY OF HILLSDALE	County HILLSDALE

The undersigned protests the assessed value and/or the tentative taxable value and/or the property classification and/or the qualified agricultural property exemption of the following described property:

Property Identified (Parcel code required. Property address & legal description optional) :

006-426-451-06

125 GRISWOLD ST

BEG NW COR LOT 29 TH S ALG W LN SD LOT 100 FT TH E 200 FT TH N 100 FT TH W ALG N LN SD LOT 200 FT TO POB 0.46A+- MCCOLLUMS SE ADDN SEC 26 T6S R3W FOURTH WARD AS OF 12/31/2018 - WARD 4

Protested Item Assessed Value Tentative Taxable Value Classification Qualified Agricultural Property Exemption

1. PROTEST OF ASSESSMENT

(Complete this section for a protest of assessed value and/or tentative taxable value)

Assessed Amount 32,100	Owner's Estimated True Cash Value <i>Exempt</i>	Tentative Taxable Value 26,854	Year 2023
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2. PROTEST OF CLASSIFICATION

(Complete this section for a request to change the classification. The Board of Review must make their decision regarding classification in accordance with section 211.34c of the Michigan Compiled Laws. The Board of Review shall not be influenced by the effect that a particular classification has on that property's status as a homeowner's principal residence or qualified agricultural property.)

Classification of property on this year's assessment roll: **401**

Classification should be: (Please check one of the following)

Agricultural Industrial Timber Cutover Utility (Personal Property Only)

Commercial Residential Developmental

3. PROTEST OF EXEMPTION FOR QUALIFIED AGRICULTURAL PROPERTY

(If the assessor has denied or changed the percentage of the exemption from the 18 mills of local school operating tax for qualified agricultural property, the owner may appeal this action to the March Board of Review. THE BOARD OF REVIEW HAS NO AUTHORITY TO CONSIDER OR ACT UPON THE EXEMPTION FROM THE 18 SCHOOL OPERATING MILLS FOR HOMEOWNER'S PRINCIPAL RESIDENCE PROPERTIES.)

Percent qualified agricultural exemption granted by assessor: (Enter 0 if exemption is denied)	Percent qualified agricultural exemption requested by Owner: (Enter 100 if full exemption requested)
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4. REASON FOR PROTEST

State reason(s) for protest of assessed value and/or the tentative taxable value and/or classification and/or qualified agricultural property exemption.

Disabled Veterans Exemption - MCL 211.7b

CERTIFICATION

Signature <i>See Attached</i>	Date 01/19/2023
Address	Phone Number

2023 Taxable Value Calculations Worksheet

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

Parcel No. 006-435-103-04

Petition No. M23-011

This form must be completed by the Board of Review (B of R) and made part of the Board of Review Record whenever a change is made to an individual parcel of property which causes Taxable Value to change.

Complete Section 1 if the B of R changes Capped Value.

	<u>By Assessor</u>	<u>By B of R</u>
2022 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor.").....=	0	0
Amount of Losses=	0	0
<small>(See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)</small>		
Amount of Additions=	33,810	0
<small>(See pages 6-11 of STC Bulletin # 3 of 1995 for formulas. IMPORTANT: See STC Bulletin No. 3 of 1997 for change to formula for Replacement Construction).</small>		
2023 Capped Value = (2022 Taxable Value - Losses) X CPI + Additions		
= (0 - 0) X 1.050 + 0		
= 0 By B of R		
2023 Capped Value = 0		

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

	<u>By Assessor</u>	<u>By B of R</u>
2023 Assessed Value=	48,300	0
2023 Tentative SEV = 2023 Assessed Value X 2023 Tentative Equalization Factor		
= 0 X 1.000		
= 0 By B of R		
2023 Tentative SEV = 0		

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

2023 Tentative Taxable Value = 0

Signature of Secretary, Board of Review <i>Becki Jaeger</i>	Date 3-13-2023
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FOR BOARD OF REVIEW USE ONLY

INSTRUCTIONS: Incorporate a copy of this form and the assigned number in the Board of Review minutes.

Petition Number M23-011	Parcel Code 006-435-103-04
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1. ASSESSED VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Assessed Value Changed From: 51,500 To: Exempt

Record of Vote - Board or three member committee of board.

Chairperson: YES NO [Signature] Member: YES NO [Signature] Member: YES NO [Signature]

Reason for Board Action:
MCL 211.7b

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O. Box 30232, Lansing, Mi. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on a Michigan Tax Tribunal for or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib.

2. TENTATIVE TAXABLE VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Tentative Taxable Value Changed From: 33,810 To: Exempt

Record of Vote - Board or three member committee of board.

Chairperson: YES NO [Signature] Member: YES NO [Signature] Member: YES NO [Signature]

Reason for Board Action:
MCL 211.7b

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O. Box 30232, Lansing, Mi. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on a Michigan Tax Tribunal for or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib.

3. CLASSIFICATION

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Classification Changed From: 401 To: _____

Record of Vote - Board or three member committee of board.

Chairperson: YES NO [Signature] Member: YES NO [Signature] Member: YES NO [Signature]

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding classification, appeal is made by sending Form 2167 to the State Tax Commission, P.O. Box 30471, Lansing, Mi. 48909 by June 30.

4. QUALIFIED AGRICULTURAL PROPERTY EXEMPTION

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Exemption Request Denied Exemption percent modified from _____ % To: _____ %

Record of Vote - Board or three member committee of board.

Chairperson: YES NO [Signature] Member: YES NO [Signature] Member: YES NO [Signature]

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding tentative taxable value, you must appeal that decision by filing a petition with the Michigan Tax Tribunal, P.O. Box 30232, Lansing, Mi. 48909 by July 31. The petition must be filed on 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.

5. Adjournment

Date of Final adjournment of Board of Review
3-14-2023

Board of Review Secretary Signature Bucki Jaeger Date **3-14-2023**

M23-011

L-4035

Petition to Board of Review

This form is issued under the authority of P.A. 206 of 1893, as amended. Filing is voluntary, however you may not appeal to the Michigan Tax Tribunal or the State Tax Commission unless you first protest to the Board of Review

TO BE COMPLETED BY OWNER OR OWNER'S AGENT

Owner's Name (Please Print or Type) BILLINGS, SUSAN K	Petitioner's Name (If Other than Owner. Please Print or Type) <i>Assessor</i>
Township or City CITY OF HILLSDALE	County HILLSDALE

The undersigned protests the assessed value and/or the tentative taxable value and/or the property classification and/or the qualified agricultural property exemption of the following described property:

Property Identified (Parcel code required. Property address & legal description optional):	
006-435-103-04	. W4 COM 165 FT S OF INT S LN HALLETT ST WITHE LN CHARLES ST TH E 50.125 FT TH N 33 FT TH E 60 FT TH S 157.75 FT TH W 110.125 FT TO E LN CHARLES ST TH N 124.75 FT TO POB. UNPLATTED FOURTH WARD. AS OF 12/31/2018 - WARD 4
45 CHARLES ST	

Protested Item Assessed Value Tentative Taxable Value Classification Qualified Agricultural Property Exemption

1. PROTEST OF ASSESSMENT

(Complete this section for a protest of assessed value and/or tentative taxable value)

Assessed Amount 51,500	Owner's Estimated True Cash Value <i>Exempt</i>	Tentative Taxable Value 33,810	Year 2023
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2. PROTEST OF CLASSIFICATION

(Complete this section for a request to change the classification. The Board of Review must make their decision regarding classification in accordance with section 211.34c of the Michigan Compiled Laws. The Board of Review shall not be influenced by the effect that a particular classification has on that property's status as a homeowner's principal residence or qualified agricultural property.)

Classification of property on this year's assessment roll: 401			
Classification should be: (Please check one of the following)			
<input type="checkbox"/> Agricultural	<input type="checkbox"/> Industrial	<input type="checkbox"/> Timber Cutover	<input type="checkbox"/> Utility (Personal Property Only)
<input type="checkbox"/> Commercial	<input type="checkbox"/> Residential	<input type="checkbox"/> Developmental	

3. PROTEST OF EXEMPTION FOR QUALIFIED AGRICULTURAL PROPERTY

(If the assessor has denied or changed the percentage of the exemption from the 18 mills of local school operating tax for qualified agricultural property, the owner may appeal this action to the March Board of Review. THE BOARD OF REVIEW HAS NO AUTHORITY TO CONSIDER OR ACT UPON THE EXEMPTION FROM THE 18 SCHOOL OPERATING MILLS FOR HOMEOWNER'S PRINCIPAL RESIDENCE PROPERTIES.)

Percent qualified agricultural exemption granted by assessor: (Enter 0 if exemption is denied)	Percent qualified agricultural exemption requested by Owner: (Enter 100 if full exemption requested)
--	--

4. REASON FOR PROTEST

State reason(s) for protest of assessed value and/or the tentative taxable value and/or classification and/or qualified agricultural property exemption. <i>Disabled Veterans Exemption - MCL 211.7b</i>

CERTIFICATION

Signature <i>See Attached</i>	Date 01/17/2023
Address	Phone Number

FOR BOARD OF REVIEW USE ONLY

INSTRUCTIONS: Incorporate a copy of this form and the assigned number in the Board of Review minutes.

Petition Number M23-012	Parcel Code 006-900-458-00
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1. ASSESSED VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Assessed Value Changed From: \$40,000 To: \$40,000 **2022**

Record of Vote - Board or three member committee of board.

Chairperson: YES NO [Initials] Member: YES NO [Initials] Member: YES NO [Initials]

Reason for Board Action:
No Authority to appeal prior year value at MBOR for 2023. Exemption applied for form 5076 filed 7/21/2022

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O. Box 30232, Lansing, Mi. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on 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.

2. TENTATIVE TAXABLE VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Tentative Taxable Value Changed From: \$40,000 To: \$40,000 **2022**

Record of Vote - Board or three member committee of board.

Chairperson: YES NO [Initials] Member: YES NO [Initials] Member: YES NO [Initials]

Reason for Board Action:
See Above

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O. Box 30232, Lansing, Mi. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on 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.

3. CLASSIFICATION

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Classification Changed From: 251 To: _____

Record of Vote - Board or three member committee of board.

Chairperson: YES NO [Initials] Member: YES NO [Initials] Member: YES NO [Initials]

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding classification, appeal is made by sending Form 2167 to the State Tax Commission, P.O. Box 30471, Lansing, Mi. 48909 by June 30.

4. QUALIFIED AGRICULTURAL PROPERTY EXEMPTION

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Exemption Request Denied Exemption percent modified from _____ % To: _____ %

Record of Vote - Board or three member committee of board.

Chairperson: YES NO [Initials] Member: YES NO [Initials] Member: YES NO [Initials]

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding tentative taxable value, you must appeal that decision by filing a petition with the Michigan Tax Tribunal, P.O. Box 30232, Lansing, Mi. 48909 by July 31. The petition must be filed on 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.

5. Adjournment

Date of Final adjournment of Board of Review
3-14-2023

Board of Review Secretary Signature
Berki Jaeger

Date
3-14-2023

RECEIVED

JAN 12 2023

L-4035

Michigan Department of Treasury
618 (Rev. 11-12)

Petition to Board of Review

This form is issued under the authority of P.A. 206 of 1893, as amended. Filing is voluntary, however you may not appeal to the Michigan Tax Tribunal or the State Tax Commission unless you first protest to the Board of Review.

HILLSDALE CITY ASSESSOR

TO BE COMPLETED BY OWNER OR OWNER'S AGENT

Owner's Name (Please Print or Type) <i>Sara Yacks</i>	Petitioner's Name (If Other than Owner. Please Print or Type)
Township or City <i>Hillsdale</i>	County <i>Hillsdale</i>

The undersigned protests the assessed value and/or the tentative taxable value and/or the property classification and/or the qualified agricultural property exemption of the following described property:

Property Identified (Parcel code required. Property address & legal description optional)

30-006-900-458-00 ~~*To Madison St.*~~
47 E. Bacon St.

Protested Item Assessed Value Tentative Taxable Value Classification Qualified Agricultural Property Exemption

1. PROTEST OF ASSESSMENT

(Complete this section for a protest of assessed value and/or tentative taxable value)

Assessed Amount <i>\$40,000</i>	Owner's Estimate of True Cash Value <i>\$2,000</i>	Tentative Taxable Value <i>\$40,000</i>	Year <i>2022</i>
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2. PROTEST OF CLASSIFICATION

(Complete this section for a request to change the classification. The Board of Review must make their decision regarding classification in accordance with Section 211.34c of the Michigan Compiled Laws. The Board of Review shall not be influenced by the effect that a particular classification has on that property's status as a homeowner's principal residence or qualified agricultural property.)

Classification of property on this year's assessment roll

Classification should be (check one of the following):

Agricultural Industrial Timber Cutover Utility (Personal Property Only)

Commercial Residential Developmental

3. PROTEST OF EXEMPTION FOR QUALIFIED AGRICULTURAL PROPERTY

(If the assessor has denied or changed the percentage of the exemption from the 18 mills of local school operating tax for qualified agricultural property, the owner may appeal this action to the March Board of Review. THE BOARD OF REVIEW HAS NO AUTHORITY TO CONSIDER OR ACT UPON THE EXEMPTION FROM THE 18 SCHOOL OPERATING MILLS FOR HOMEOWNER'S PRINCIPAL RESIDENCE PROPERTIES.)

Percent qualified agricultural exemption granted by assessor (Enter 0 if exemption denied)	Percent qualified agricultural exemption requested by owner (Enter 100 if full exemption requested)
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4. REASON FOR PROTEST

State reason(s) for protest of assessed value and/or the tentative taxable value and/or classification and/or qualified agricultural property exemption

My business does not own \$40,000 in property. Based on my business's true cash value, it should be tax exempt.

CERTIFICATION

Signature <i>Sara Yacks</i>	Date <i>Dec 22, 2022</i>
Address	Phone Number

2023 Taxable Value Calculations Worksheet

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

Parcel No. 006-900-517-00

Petition No. M23-013

This form must be completed by the Board of Review (B of R) and made part of the Board of Review Record whenever a change is made to an individual parcel of property which causes Taxable Value to change.

Complete Section 1 if the B of R changes Capped Value.

	<u>By Assessor</u>	<u>By B of R</u>
2022 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor:").....=	0	0
Amount of Losses=	0	0
<small>(See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)</small>		
Amount of Additions=	90,000	0
<small>(See pages 6-11 of STC Bulletin # 3 of 1995 for formulas. IMPORTANT: See STC Bulletin No. 3 of 1997 for change to formula for Replacement Construction).</small>		
2023 Capped Value = (2022 Taxable Value - Losses) X CPI + Additions		
= (0 - 0) X 1.050 + 0		
= 0 By B of R		
2023 Capped Value = 0		

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

	<u>By Assessor</u>	<u>By B of R</u>
2023 Assessed Value=	90,000	0
2023 Tentative SEV = 2023 Assessed Value X 2023 Tentative Equalization Factor		
= 0 X 1.000		
= 0 By B of R		
2023 Tentative SEV = 0		

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

2023 Tentative Taxable Value = 0

Signature of Secretary, Board of Review <i>Berki Jaeger</i>	Date 3-13-2023
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FOR BOARD OF REVIEW USE ONLY

INSTRUCTIONS: Incorporate a copy of this form and the assigned number in the Board of Review minutes.

Petition Number M23-013	Parcel Code 006-900-517-00
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1. ASSESSED VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.
 Denied Assessed Value Changed From: 90,000 To: 0

Record of Vote - Board or three member committee of board
Chairperson: YES NO [Initials] Member: YES NO [Initials] Member: YES NO [Initials]

Reason for Board Action:
Form 5076 filed after deadline for acceptance by Assessor. Late file directly to MBOR

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O. Box 30232, Lansing, Mi. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on a Michigan Tax Tribunal for or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib.

2. TENTATIVE TAXABLE VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.
 Denied Tentative Taxable Value Changed From: 90,000 To: 0

Record of Vote - Board or three member committee of board.
Chairperson: YES NO [Initials] Member: YES NO [Initials] Member: YES NO [Initials]

Reason for Board Action:
See Above

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O. Box 30232, Lansing, Mi. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on a Michigan Tax Tribunal for or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib.

3. CLASSIFICATION

Disposition by Board of Review. The Board of Review must state the reason for its action below.
 Denied Classification Changed From: 251 To: _____

Record of Vote - Board or three member committee of board.
Chairperson: YES NO [Initials] Member: YES NO [Initials] Member: YES NO [Initials]

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding classification, appeal is made by sending Form 2167 to the State Tax Commission, P.O. Box 30471, Lansing, Mi. 48909 by June 30.

4. QUALIFIED AGRICULTURAL PROPERTY EXEMPTION

Disposition by Board of Review. The Board of Review must state the reason for its action below.
 Exemption Request Denied Exemption percent modified from _____ % To: _____ %

Record of Vote - Board or three member committee of board.
Chairperson: YES NO [Initials] Member: YES NO [Initials] Member: YES NO [Initials]

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding tentative taxable value, you must appeal that decision by filing a petition with the Michigan Tax Tribunal, P.O. Box 30232, Lansing, Mi. 48909 by July 31. The petition must be filed on 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.

5. Adjournment

Date of Final adjournment of Board of Review
3-14-2023

Board of Review Secretary Signature <u>Berli Jorgensen</u>	Date <u>3-14-2023</u>
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M23-013

L-4035

Petition to Board of Review

This form is issued under the authority of P.A. 206 of 1893, as amended. Filing is voluntary, however you may not appeal to the Michigan Tax Tribunal or the State Tax Commission unless you first protest to the Board of Review

TO BE COMPLETED BY OWNER OR OWNER'S AGENT

Owner's Name (Please Print or Type) NEW GENERATION BROAD STREET MAN	Petitioner's Name (If Other than Owner. Please Print or Type)
Township or City CITY OF HILLSDALE	County HILLSDALE

The undersigned protests the assessed value and/or the tentative taxable value and/or the property classification and/or the qualified agricultural property exemption of the following described property:

Property Identified (Parcel code required. Property address & legal description optional): 006-900-517-00 19 S BROAD ST PERSONAL PROPERTY

Protested Item Assessed Value Tentative Taxable Value Classification Qualified Agricultural Property Exemption

1. PROTEST OF ASSESSMENT

(Complete this section for a protest of assessed value and/or tentative taxable value)

Assessed Amount 90,000	Owner's Estimated True Cash Value <i>42,000</i>	Tentative Taxable Value 90,000	Year 2023
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2. PROTEST OF CLASSIFICATION

(Complete this section for a request to change the classification. The Board of Review must make their decision regarding classification in accordance with section 211.34c of the Michigan Compiled Laws. The Board of Review shall not be influenced by the effect that a particular classification has on that property's status as a homeowner's principal residence or qualified agricultural property.)

Classification of property on this year's assessment roll: 251
Classification should be: (Please check one of the following)
<input type="checkbox"/> Agricultural <input type="checkbox"/> Industrial <input type="checkbox"/> Timber Cutover <input type="checkbox"/> Utility (Personal Property Only) <input type="checkbox"/> Commercial <input type="checkbox"/> Residential <input type="checkbox"/> Developmental

3. PROTEST OF EXEMPTION FOR QUALIFIED AGRICULTURAL PROPERTY

(If the assessor has denied or changed the percentage of the exemption from the 18 mills of local school operating tax for qualified agricultural property, the owner may appeal this action to the March Board of Review. THE BOARD OF REVIEW HAS NO AUTHORITY TO CONSIDER OR ACT UPON THE EXEMPTION FROM THE 18 SCHOOL OPERATING MILLS FOR HOMEOWNER'S PRINCIPAL RESIDENCE PROPERTIES.)

Percent qualified agricultural exemption granted by assessor: (Enter 0 if exemption is denied)	Percent qualified agricultural exemption requested by Owner: (Enter 100 if full exemption requested)
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4. REASON FOR PROTEST

State reason(s) for protest of assessed value and/or the tentative taxable value and/or classification and/or qualified agricultural property exemption.

*Small business taxpayer exemption
Received late post due date*

CERTIFICATION

Signature <i>Brian R. McHugh</i>	Date 02/28/2023
Address	Phone Number

FOR BOARD OF REVIEW USE ONLY

INSTRUCTIONS: Incorporate a copy of this form and the assigned number in the Board of Review minutes.

Petition Number M23-014	Parcel Code 006-900-243-80
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1. ASSESSED VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Assessed Value Changed From: 90,000 To: _____

Record of Vote - Board or three member committee of board

Chairperson: YES NO JA Initials Member: YES NO DM Initials Member: YES NO BJ Initials

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O. Box 30232, Lansing, Mi. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on 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.

2. TENTATIVE TAXABLE VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Tentative Taxable Value Changed From: 90,000 To: _____

Record of Vote - Board or three member committee of board

Chairperson: YES NO JA Initials Member: YES NO DM Initials Member: YES NO BJ Initials

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O. Box 30232, Lansing, Mi. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on 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.

3. CLASSIFICATION

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Classification Changed From: 251 To: _____

Record of Vote - Board or three member committee of board

Chairperson: YES NO _____ Initials Member: YES NO _____ Initials Member: YES NO _____ Initials

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding classification, appeal is made by sending Form 2167 to the State Tax Commission, P.O. Box 30471, Lansing, Mi. 48909 by June 30.

4. QUALIFIED AGRICULTURAL PROPERTY EXEMPTION

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Exemption Request Denied Exemption percent modified from _____ % To: _____ %

Record of Vote - Board or three member committee of board

Chairperson: YES NO _____ Initials Member: YES NO _____ Initials Member: YES NO _____ Initials

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding tentative taxable value, you must appeal that decision by filing a petition with the Michigan Tax Tribunal, P.O. Box 30232, Lansing, Mi. 48909 by July 31. The petition must be filed on 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.

5. Adjournment

Date of Final adjournment of Board of Review
3-14-2023

Board of Review Secretary Signature: Becki Jaeger Date: 3-14-2023

M23-014

02/28/2023 10:04 AM



Michigan Department of Treasury
616 (Rev. 11-12)

Petition to Board of Review

L-4035

This form is issued under the authority of P.A. 206 of 1893, as amended. Filing is voluntary, however, you must file with the State Tax Commission unless you first protest to the Board of Review.

TO BE COMPLETED BY OWNER OR OWNER'S AGENT

Owner's Name (Please Print or Type) TAYLOR, JOHN W	Parcellioner's Name
Township or City CITY OF HILLSDALE	County

The undersigned protests the assessed value and/or the tentative taxable value and/or the property classification of the following described property:

Property Identified (Parcel code required, Property address & legal description optional):

006-900-243-80

69 BARRY ST .PERSONAL PROPERTY

(517) 437-4300

Emailed 632 and petition to the BOR

02/28/2023

DCG

Protested Item Assessed Value Tentative Taxable Value

1. PROTEST OF ASSESSMENT

(Complete this section for a protest of assessed value and/or tentative taxable value)

Assessed Amount 90,000	Owner's Estimated True Cash Value	Tentative Taxable Value 90,000	Year 2023
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2. PROTEST OF CLASSIFICATION

(Complete this section for a request to change the classification. The Board of Review must make their decision regarding classification in accordance with section 211.34o of the Michigan Compiled Laws. The Board of Review shall not be influenced by the effect that a particular classification has on that property's status as a homeowner's principal residence or qualified agricultural property.)

Classification of property on this year's assessment roll: **251**

Classification should be: (Please check one of the following)

Agricultural Industrial Timber Cutover Utility (Personal Property Only)

Commercial Residential Developmental

3. PROTEST OF EXEMPTION FOR QUALIFIED AGRICULTURAL PROPERTY

(If the assessor has denied or changed the percentage of the exemption from the 18 mills of local school operating tax for qualified agricultural property, the owner may appeal this action to the March Board of Review. THE BOARD OF REVIEW HAS NO AUTHORITY TO CONSIDER OR ACT UPON THE EXEMPTION FROM THE 18 SCHOOL OPERATING MILLS FOR HOMEOWNER'S PRINCIPAL RESIDENCE PROPERTIES.)

Percent qualified agricultural exemption granted by assessor: (Enter 0 if exemption is denied)	Percent qualified agricultural exemption requested by Owner: (Enter 100 if full exemption requested)
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4. REASON FOR PROTEST

State reason(s) for protest of assessed value and/or the tentative taxable value and/or classification and/or qualified agricultural property exemption.

All of my major exam instruments and ^{equipment} are over ten years old and over half is over thirty years old. Except for the occasional purchase of a new office chair the office furnishings are over twenty years old. We have two desk top computers and three desk top monitors which have been upgraded in the past five years. I just don't think the assessment increase CERTIFICATION from 40,000.00 to 90,00.00 is warranted. I would welcome an inoffice

Signature 	Date 02/28/2023
Address 59 Barry St. Hillsdale, Mich. 49242	Phone Number 517-437-4300

2023 Taxable Value Calculations Worksheet

Issued under authority of P.A. 208 of 1993. Filing is mandatory.

Parcel No. 006-900-221-00

Petition No. M23-015

This form must be completed by the Board of Review (B of R) and made part of the Board of Review Record whenever a change is made to an individual parcel of property which causes Taxable Value to change.

Complete Section 1 if the B of R changes Capped Value.

	<u>By Assessor</u>	<u>By B of R</u>
2022 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor.").....=	<u>59,600</u>	<u>59,600</u>
Amount of Losses=	<u>0</u>	<u>59,600</u>
<small>(See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)</small>		
Amount of Additions=	<u>0</u>	<u>0</u>
<small>(See pages 6-11 of STC Bulletin # 3 of 1995 for formulas. IMPORTANT: See STC Bulletin No. 3 of 1997 for change to formula for Replacement Construction).</small>		
2023 Capped Value = (2022 Taxable Value - Losses) X CPI + Additions		
= (<u>59,600</u> - <u>59,600</u>) X <u>1.050</u> + <u>0</u>		
= <u>0</u> By B of R		
2023 Capped Value = <u>0</u>		

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

	<u>By Assessor</u>	<u>By B of R</u>
2023 Assessed Value=	<u>53,000</u>	<u>0</u>
2023 Tentative SEV = 2023 Assessed Value X 2023 Tentative Equalization Factor		
= <u>0</u> X <u>1.000</u>		
= <u>0</u> By B of R		
2023 Tentative SEV = <u>0</u>		

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

2023 Tentative Taxable Value = 0

Signature of Secretary, Board of Review <i>Becki Jaeger</i>	Date <u>3/14/2023</u>
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RJ

FOR BOARD OF REVIEW USE ONLY

INSTRUCTIONS: Incorporate a copy of this form and the assigned number in the Board of Review minutes.

Petition Number M23-015	Parcel Code 000-900-221-00
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1. ASSESSED VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Assessed Value Changed From 53,000 to 0

Record of vote - Board or three member committee of board

Chairperson: Yes No JD Initials Member: Yes No OR Initials Member: Yes No BJ Initials

Reason for board action
Form 5076 filed directly to MBOR

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O. Box 30232, Lansing, MI 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber-Cutover Real and Agricultural Personal Property may be appealed by July 31. The petition must be filed on 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.

2. TENTATIVE TAXABLE VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Tentative Taxable Value Changed From 53,000 to 0

Record of vote - Board or three member committee of board

Chairperson: Yes No JD Initials Member: Yes No OR Initials Member: Yes No BJ Initials

Reason for board action
See Above

If you disagree with the decision of the Board of Review regarding tentative taxable value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O. Box 30232, Lansing, MI 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber-Cutover Real and Agricultural Personal Property may be appealed by July 31. The petition must be filed on 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.

3. CLASSIFICATION

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Classification Changed From _____ to _____

Record of vote - Board or three member committee of board

Chairperson: Yes No _____ Initials Member: Yes No _____ Initials Member: Yes No _____ Initials

Reason for board action

If you disagree with the decision of the Board of Review regarding classification, you may appeal by sending Form 2167 to the State Tax Commission at P.O. Box 30471, Lansing, MI 48909 by June 30.

4. QUALIFIED AGRICULTURAL PROPERTY EXEMPTION

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Exemption Request Denied Exemption percent modified from _____% to _____%

Record of vote - Board or three member committee of board

Chairperson: Yes No _____ Initials Member: Yes No _____ Initials Member: Yes No _____ Initials

Reason for board action

If you disagree with the decision of the Board of Review regarding tentative taxable value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O. Box 30232, Lansing, MI 48909 by July 31. The petition must be filed on 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.

5. ADJOURNMENT

Date of Final adjournment of Board of Review
3-14-2023

Board of Review Secretary Signature Berli Jaeger Date 3-14-2023

Petition to Board of Review

L-4035

This form is issued under the authority of P.A. 206 of 1893, as amended. Filing is voluntary, however you may not appeal to the Michigan Tax Tribunal or the State Tax Commission unless you first protest to the Board of Review.

TO BE COMPLETED BY OWNER OR OWNER'S AGENT

Owner's Name (Please Print or Type) Donna Olmstead	Petitioner's Name (If Other than Owner. Please Print or Type)
Township or City City of Hillsdale	County Hillsdale

The undersigned protests the assessed value and/or the tentative taxable value and/or the property classification and/or the qualified agricultural property exemption of the following described property:

Property Identified (Parcel code required. Property address & legal description optional) 30-606-900-221-00

Protested Item Assessed Value Tentative Taxable Value Classification Qualified Agricultural Property Exemption

1. PROTEST OF ASSESSMENT

(Complete this section for a protest of assessed value and/or tentative taxable value)

Assessed Amount	Owner's Estimate of True Cash Value Under \$180000	Tentative Taxable Value	Year 2023
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2. PROTEST OF CLASSIFICATION

TCV for Personal Property Tax

(Complete this section for a request to change the classification. The Board of Review must make their decision regarding classification in accordance with Section 211.34c of the Michigan Compiled Laws. The Board of Review shall not be influenced by the effect that a particular classification has on that property's status as a homeowner's principal residence or qualified agricultural property.)

Classification of property on this year's assessment roll			
Classification should be (check one of the following):			
<input type="checkbox"/> Agricultural	<input type="checkbox"/> Industrial	<input type="checkbox"/> Timber Cutover	<input type="checkbox"/> Utility (Personal Property Only)
<input type="checkbox"/> Commercial	<input type="checkbox"/> Residential	<input type="checkbox"/> Developmental	

3. PROTEST OF EXEMPTION FOR QUALIFIED AGRICULTURAL PROPERTY

(If the assessor has denied or changed the percentage of the exemption from the 18 mills of local school operating tax for qualified agricultural property, the owner may appeal this action to the March Board of Review. THE BOARD OF REVIEW HAS NO AUTHORITY TO CONSIDER OR ACT UPON THE EXEMPTION FROM THE 18 SCHOOL OPERATING MILLS FOR HOMEOWNER'S PRINCIPAL RESIDENCE PROPERTIES.)

Percent qualified agricultural exemption granted by assessor (Enter 0 if exemption denied)	Percent qualified agricultural exemption requested by owner (Enter 100 if full exemption requested)
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4. REASON FOR PROTEST

State reason(s) for protest of assessed value and/or the tentative taxable value and/or classification and/or qualified agricultural property exemption

Per notification from City Assessor, Cottage Inn/Silos fun Park's TCV when applying the STCM multipliers is actually under the \$180,000 cap so we should have filed Form 5076 (Attached) to claim exemption from personal property tax instead of Form 1-4175 (Attached).

CERTIFICATION

Signature Donna Olmstead	Date 3-1-23
Address 185 Reading Ave	Phone Number 517-425-5457

FOR BOARD OF REVIEW USE ONLY

INSTRUCTIONS: Incorporate a copy of this form and the assigned number in the Board of Review minutes.

Petition Number M23-016	Parcel Code 006-427-432-01
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1. ASSESSED VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Assessed Value Changed From: 54,200 To: _____

Record of Vote - Board or three member committee of board.

Chairperson: YES NO [initials] Member: YES NO [initials] Member: YES NO [initials]

Reason for Board Action:
not enough reason to substantiate it.

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O.Box 30232, Lansing, Mi. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on a Michigan Tax Tribunal for or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib.

2. TENTATIVE TAXABLE VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Tentative Taxable Value Changed From: 54,200 To: _____

Record of Vote - Board or three member committee of board.

Chairperson: YES NO [initials] Member: YES NO [initials] Member: YES NO [initials]

Reason for Board Action:
See Above

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O.Box 30232, Lansing, Mi. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on a Michigan Tax Tribunal for or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib.

3. CLASSIFICATION

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Classification Changed From: 401 To: _____

Record of Vote - Board or three member committee of board.

Chairperson: YES NO [initials] Member: YES NO [initials] Member: YES NO [initials]

Reason for Board Action:
error

If you disagree with the decision of the Board of Review regarding classification, appeal is made by sending Form 2167 to the State Tax Commission, P.O. Box 30471, Lansing, Mi. 48909 by June 30.

4. QUALIFIED AGRICULTURAL PROPERTY EXEMPTION

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Exemption Request Denied Exemption percent modified from _____ % To: _____ %

Record of Vote - Board or three member committee of board.

Chairperson: YES NO [initials] Member: YES NO [initials] Member: YES NO [initials]

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding tentative taxable value, you must appeal that decision by filing a petition with the Michigan Tax Tribunal, P.O. Box 30232, Lansing, Mi. 48909 by July 31. The petition must be filed on 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.

5. Adjournment

Date of Final adjournment of Board of Review
3-14-2023

Board of Review Secretary Signature: Becki Jaeger Date: 3-14-2023

M23-016

Petition to Board of Review

L-4035

This form is issued under the authority of P.A. 206 of 1893, as amended. Filing is voluntary, however you may not appeal to the Michigan Tax Tribunal or the State Tax Commission unless you first protest to the Board of Review

TO BE COMPLETED BY OWNER OR OWNER'S AGENT

Owner's Name (Please Print or Type) BESTOLARIDES, THEODORE & KELLEY	Petitioner's Name (If Other than Owner. Please Print or Type)
Township or City CITY OF HILLSDALE	County HILLSDALE

The undersigned protests the assessed value and/or the tentative taxable value and/or the property classification and/or the qualified agricultural property exemption of the following described property:

Property Identified (Parcel code required. Property address & legal description optional):	
006-427-432-01	N 61.5 FT LOT 74 EXC E 84.5 FT THEREOF 0.13A ML PRT LOT 74 BLK 17 SOUTH ADDN SEC 27 T6S R3W FOURTH WARD
56 WALDRON ST ETAL	

Protested Item Assessed Value Tentative Taxable Value Classification Qualified Agricultural Property Exemption

1. PROTEST OF ASSESSMENT

(Complete this section for a protest of assessed value and/or tentative taxable value)

Assessed Amount 54,200	Owner's Estimated True Cash Value	Tentative Taxable Value 54,200	Year 2023
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2. PROTEST OF CLASSIFICATION

(Complete this section for a request to change the classification. The Board of Review must make their decision regarding classification in accordance with section 211.34c of the Michigan Compiled Laws. The Board of Review shall not be influenced by the effect that a particular classification has on that property's status as a homeowner's principal residence or qualified agricultural property.)

Classification of property on this year's assessment roll: 401
Classification should be: (Please check one of the following)
<input type="checkbox"/> Agricultural <input type="checkbox"/> Industrial <input type="checkbox"/> Timber Cutover <input type="checkbox"/> Utility (Personal Property Only) <input type="checkbox"/> Commercial <input type="checkbox"/> Residential <input type="checkbox"/> Developmental

3. PROTEST OF EXEMPTION FOR QUALIFIED AGRICULTURAL PROPERTY

(If the assessor has denied or changed the percentage of the exemption from the 10 mills of local school operating tax for qualified agricultural property, the owner may appeal this action to the March Board of Review. THE BOARD OF REVIEW HAS NO AUTHORITY TO CONSIDER OR ACT UPON THE EXEMPTION FROM THE 10 SCHOOL OPERATING MILLS FOR HOMEOWNER'S PRINCIPAL RESIDENCE PROPERTIES.)

Percent qualified agricultural exemption granted by assessor: (Enter 0 if exemption is denied)	Percent qualified agricultural exemption requested by Owner: (Enter 100 if full exemption requested)
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4. REASON FOR PROTEST

State reason(s) for protest of assessed value and/or the tentative taxable value and/or classification and/or qualified agricultural property exemption.
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CERTIFICATION

Signature <i>Theodore & Kelley Bestolarides</i>	Date 02/28/2023
Address 1502 St. Marks Plaza Ste 8 Stockton, CA 95207	Phone Number 209. 607. 1166

FOR BOARD OF REVIEW USE ONLY

INSTRUCTIONS: Incorporate a copy of this form and the assigned number in the Board of Review minutes.

Petition Number <i>M23-017</i>	Parcel Code 006-426-403-04
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1. ASSESSED VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Assessed Value Changed From: 144,000 To: _____

Record of Vote - Board or three member committee of board

Chairperson: YES NO *dkl* Member: YES NO *pru* Member: YES NO *Bj*

Reason for Board Action:
Disabled voter not on docd

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O. Box 30232, Lansing, MI. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on 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.

2. TENTATIVE TAXABLE VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Tentative Taxable Value Changed From: 144,000 To: _____

Record of Vote - Board or three member committee of board.

Chairperson: YES NO *dkl* Member: YES NO *pru* Member: YES NO *Bj*

Reason for Board Action:
See Above

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O. Box 30232, Lansing, MI. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on 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.

3. CLASSIFICATION

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Classification Changed From: 407 To: _____

Record of Vote - Board or three member committee of board.

Chairperson: YES NO _____ Member: YES NO _____ Member: YES NO _____

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding classification, appeal is made by sending Form 2167 to the State Tax Commission, P.O. Box 30471, Lansing, MI. 48909 by June 30.

4. QUALIFIED AGRICULTURAL PROPERTY EXEMPTION

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Exemption Request Denied Exemption percent modified from _____ % To: _____ %

Record of Vote - Board or three member committee of board.

Chairperson: YES NO _____ Member: YES NO _____ Member: YES NO _____

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding tentative taxable value, you must appeal that decision by filing a petition with the Michigan Tax Tribunal, P.O. Box 30232, Lansing, MI. 48909 by July 31. The petition must be filed on 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.

5. Adjournment

Date of Final adjournment of Board of Review
3-14-2023

Board of Review Secretary Signature
Becki Jaeger

Date
3-14-2023

Petition to Board of Review

L-4035

This form is issued under the authority of P.A. 206 of 1893, as amended. Filing is voluntary, however you may not appeal to the Michigan Tax Tribunal or the State Tax Commission unless you first protest to the Board of Review

TO BE COMPLETED BY OWNER OR OWNER'S AGENT

Owner's Name (Please Print or Type) GRAHAM, BONNIE K	Petitioner's Name (If Other than Owner. Please Print or Type)
Township or City CITY OF HILLSDALE	County HILLSDALE

The undersigned protests the assessed value and/or the tentative taxable value and/or the property classification and/or the qualified agricultural property exemption of the following described property:

Property Identified (Parcel code required. Property address & legal description optional):	
006-426-403-04	UNIT HC #4 HILLSDALE COMMONS CONDO SEC 26 T6S R3W FOURTH WARD SPLIT ON 06/22/2020 FROM 006-426-401-06;
47 HILLSDALE COMMONS DR	

Protested Item
 Assessed Value
 Tentative Taxable Value
 Classification
 Qualified Agricultural Property Exemption

1. PROTEST OF ASSESSMENT

(Complete this section for a protest of assessed value and/or tentative taxable value)

Assessed Amount 144,000	Owner's Estimated True Cash Value <i>Exempt</i>	Tentative Taxable Value 144,000	Year 2023
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2. PROTEST OF CLASSIFICATION

(Complete this section for a request to change the classification. The Board of Review must make their decision regarding classification in accordance with section 211.34c of the Michigan Compiled Laws. The Board of Review shall not be influenced by the effect that a particular classification has on that property's status as a homeowner's principal residence or qualified agricultural property.)

Classification of property on this year's assessment roll: 407
Classification should be: (Please check one of the following)
<input type="checkbox"/> Agricultural <input type="checkbox"/> Industrial <input type="checkbox"/> Timber Cutover <input type="checkbox"/> Utility (Personal Property Only)
<input type="checkbox"/> Commercial <input type="checkbox"/> Residential <input type="checkbox"/> Developmental

3. PROTEST OF EXEMPTION FOR QUALIFIED AGRICULTURAL PROPERTY

(If the assessor has denied or changed the percentage of the exemption from the 18 mills of local school operating tax for qualified agricultural property, the owner may appeal this action to the March Board of Review. THE BOARD OF REVIEW HAS NO AUTHORITY TO CONSIDER OR ACT UPON THE EXEMPTION FROM THE 18 SCHOOL OPERATING MILLS FOR HOMEOWNER'S PRINCIPAL RESIDENCE PROPERTIES.)

Percent qualified agricultural exemption granted by assessor: (Enter 0 if exemption is denied)	Percent qualified agricultural exemption requested by Owner: (Enter 100 if full exemption requested)
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4. REASON FOR PROTEST

State reason(s) for protest of assessed value and/or the tentative taxable value and/or classification and/or qualified agricultural property exemption. <i>Unmarried surviving spouse of a disabled veteran</i>

CERTIFICATION

Signature <i>See Attached</i>	Date 03/03/2023
Address	Phone Number

2023 Taxable Value Calculations Worksheet

Parcel No. 006-900-296-00

Petition No. M23-018

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

This form must be completed by the Board of Review (B of R) and made part of the Board of Review Record whenever a change is made to an individual parcel of property which causes Taxable Value to change.

Complete Section 1 if the B of R changes Capped Value.

	<u>By Assessor</u>	<u>By B of R</u>
2022 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor.").....=	40,000	40,000
Amount of Losses=	0	0
<small>(See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)</small>		
Amount of Additions=	50,000	0
<small>(See pages 6-11 of STC Bulletin # 3 of 1995 for formulas. IMPORTANT: See STC Bulletin No. 3 of 1997 for change to formula for Replacement Construction).</small>		
2023 Capped Value = (2022 Taxable Value - Losses) X CPI + Additions		
= (<u>40,000</u> - <u>0</u>) X <u>1.050</u> + <u>0</u>		
= <u>0</u> By B of R		
2023 Capped Value = <u>0</u>		

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

	<u>By Assessor</u>	<u>By B of R</u>
2023 Assessed Value=	90,000	0
2023 Tentative SEV = 2023 Assessed Value X 2023 Tentative Equalization Factor		
= <u>0</u> X <u>1.000</u>		
= <u>0</u> By B of R		
2023 Tentative SEV = <u>0</u>		

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

2023 Tentative Taxable Value = 0

Signature of Secretary, Board of Review 	Date <u>3/14/2023</u>
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FOR BOARD OF REVIEW USE ONLY

INSTRUCTIONS: Incorporate a copy of this form and the assigned number in the Board of Review minutes.

Petition Number M23-018	Parcel Code 006-900-296-00
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1. ASSESSED VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.
 Denied Assessed Value Changed From: 90,000 To: Exempt

Record of Vote - Board or three member committee of board
 Chairperson: YES NO Initials Member: YES NO Initials Member: YES NO Initials

Reason for Board Action:
MCL 211.90 Form 507b filed after deadline for acceptance by Assessor. Late file directly to MBOR.

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O.Box 30232, Lansing, MI. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on 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.

2. TENTATIVE TAXABLE VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.
 Denied Tentative Taxable Value Changed From: 90,000 To: Exempt

Record of Vote - Board or three member committee of board
 Chairperson: YES NO Initials Member: YES NO Initials Member: YES NO Initials

Reason for Board Action:
MCL 211.90 See Above

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O.Box 30232, Lansing, MI. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on 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.

3. CLASSIFICATION

Disposition by Board of Review. The Board of Review must state the reason for its action below.
 Denied Classification Changed From: 251 To: _____

Record of Vote - Board or three member committee of board
 Chairperson: YES NO Initials Member: YES NO Initials Member: YES NO Initials

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding classification, appeal is made by sending Form 2167 to the State Tax Commission, P.O. Box 30471, Lansing, MI. 48909 by June 30.

4. QUALIFIED AGRICULTURAL PROPERTY EXEMPTION

Disposition by Board of Review. The Board of Review must state the reason for its action below.
 Exemption Request Denied Exemption percent modified from _____ % To: _____ %

Record of Vote - Board or three member committee of board
 Chairperson: YES NO Initials Member: YES NO Initials Member: YES NO Initials

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding tentative taxable value, you must appeal that decision by filing a petition with the Michigan Tax Tribunal, P.O. Box 30232, Lansing, MI. 48909 by July 31. The petition must be filed on 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.

5. Adjournment

Date of Final adjournment of Board of Review
3-14-2023

Board of Review Secretary Signature <u>Berki Jager</u>	Date <u>3-14-2023</u>
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M23-018

L-4035

Petition to Board of Review

This form is issued under the authority of P.A. 206 of 1893, as amended. Filing is voluntary, however you may not appeal to the Michigan Tax Tribunal or the State Tax Commission unless you first protest to the Board of Review

TO BE COMPLETED BY OWNER OR OWNER'S AGENT

Owner's Name (Please Print or Type) OMEGA PHYSICAL THERAPY	Petitioner's Name (If Other than Owner. Please Print or Type)
Township or City CITY OF HILLSDALE	County HILLSDALE

The undersigned protests the assessed value and/or the tentative taxable value and/or the property classification and/or the qualified agricultural property exemption of the following described property:

Property Identified (Parcel code required. Property address & legal description optional):

006-900-296-00

PERSONAL PROPERTY

38 E CARLETON RD

Protested Item Assessed Value Tentative Taxable Value Classification Qualified Agricultural Property Exemption

1. PROTEST OF ASSESSMENT

(Complete this section for a protest of assessed value and/or tentative taxable value)

Assessed Amount 90,000	Owner's Estimated True Cash Value Exempt	Tentative Taxable Value 90,000	Year 2023
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2. PROTEST OF CLASSIFICATION

(Complete this section for a request to change the classification. The Board of Review must make their decision regarding classification in accordance with section 211.34c of the Michigan Compiled Laws. The Board of Review shall not be influenced by the effect that a particular classification has on that property's status as a homeowner's principal residence or qualified agricultural property.)

Classification of property on this year's assessment roll: **251**

Classification should be: (Please check one of the following)

Agricultural Industrial Timber Cutover Utility (Personal Property Only)

Commercial Residential Developmental

3. PROTEST OF EXEMPTION FOR QUALIFIED AGRICULTURAL PROPERTY

(If the assessor has denied or changed the percentage of the exemption from the 18 mills of local school operating tax for qualified agricultural property, the owner may appeal this action to the March Board of Review. THE BOARD OF REVIEW HAS NO AUTHORITY TO CONSIDER OR ACT UPON THE EXEMPTION FROM THE 18 SCHOOL OPERATING MILLS FOR HOMEOWNER'S PRINCIPAL RESIDENCE PROPERTIES.)

Percent qualified agricultural exemption granted by assessor: (Enter 0 if exemption is denied)	Percent qualified agricultural exemption requested by Owner: (Enter 100 if full exemption requested)
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4. REASON FOR PROTEST

State reason(s) for protest of assessed value and/or the tentative taxable value and/or classification and/or qualified agricultural property exemption.

Small Business Taxpayer Exemption - MCL 211.90 - Late File

CERTIFICATION

Signature	Date 03/03/2023
Address	Phone Number

2023 Taxable Value Calculations Worksheet

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

Parcel No. 006-900-298-00

Petition No. M23-019

This form must be completed by the Board of Review (B of R) and made part of the Board of Review Record whenever a change is made to an individual parcel of property which causes Taxable Value to change.

Complete Section 1 if the B of R changes Capped Value.

SECTION 1		By Assessor	By B of R
2022 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor.").....=		0	0
Amount of Losses=		0	0
(See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)			
Amount of Additions=		17,381,300	0
(See pages 6-11 of STC Bulletin # 3 of 1995 for formulas. IMPORTANT; See STC Bulletin No. 3 of 1997 for change to formula for Replacement Construction).			
2023 Capped Value	= (2022 Taxable Value - Losses) X CPI + Additions		
	= (0 - 0) X 1.050 + 0		
	= 0 By B of R		
2023 Capped Value	= 0		

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

SECTION 2		By Assessor	By B of R
2023 Assessed Value	=	17,381,300	0
2023 Tentative SEV	= 2023 Assessed Value X 2023 Tentative Equalization Factor		
	= 0 X 1.000		
	= 0 By B of R		
2023 Tentative SEV	= 0		

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

2023 Tentative Taxable Value = 0

Signature of Secretary, Board of Review <i>Becki Jaeger</i>	Date <i>3-14-2023</i>
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FOR BOARD OF REVIEW USE ONLY

INSTRUCTIONS: Incorporate a copy of this form and the assigned number in the Board of Review minutes.

Petition Number M23-019	Parcel Code 006-900-298-00
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1. ASSESSED VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Assessed Value Changed From: 17,381,300 To: Exempt

Record of Vote - Board or three member committee of board

Chairperson: YES NO [Initials] Member: YES NO [Initials] Member: YES NO [Initials]

Reason for Board Action:
*Form 5278 filed after deadline for acceptance by Assessor.
Late file directly to MBOR.*

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O. Box 30232, Lansing, Mi. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on 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.

2. TENTATIVE TAXABLE VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Tentative Taxable Value Changed From: 17,381,300 To: Exempt

Record of Vote - Board or three member committee of board

Chairperson: YES NO [Initials] Member: YES NO [Initials] Member: YES NO [Initials]

Reason for Board Action:
See above

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O. Box 30232, Lansing, Mi. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on 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.

3. CLASSIFICATION

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Classification Changed From: 351 To: _____

Record of Vote - Board or three member committee of board

Chairperson: YES NO [Initials] Member: YES NO [Initials] Member: YES NO [Initials]

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding classification, appeal is made by sending Form 2167 to the State Tax Commission, P.O. Box 30471, Lansing, Mi. 48909 by June 30.

4. QUALIFIED AGRICULTURAL PROPERTY EXEMPTION

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Exemption Request Denied Exemption percent modified from _____ % To: _____ %

Record of Vote - Board or three member committee of board

Chairperson: YES NO [Initials] Member: YES NO [Initials] Member: YES NO [Initials]

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding tentative taxable value, you must appeal that decision by filing a petition with the Michigan Tax Tribunal, P.O. Box 30232, Lansing, Mi. 48909 by July 31. The petition must be filed on 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.

5. Adjournment

Date of Final adjournment of Board of Review
3-14-2013

Board of Review Secretary Signature Becki Jaeger Date 3-14-2013

M23-019

Petition to Board of Review

L-4035

This form is issued under the authority of P.A. 206 of 1893, as amended. Filing is voluntary, however you may not appeal to the Michigan Tax Tribunal or the State Tax Commission unless you first protest to the Board of Review.

TO BE COMPLETED BY OWNER OR OWNER'S AGENT

Owner's Name (Please Print or Type) Paragon Metals LLC	Petitioner's Name (If Other than Owner. Please Print or Type) Paragon Metals LLC
Township or City City of Hillsdale	County Hillsdale

The undersigned protests the assessed value and/or the tentative taxable value and/or the property classification and/or the qualified agricultural property exemption of the following described property:

Property Identified (Parcel code required. Property address & legal description optional) 30-006-900-298-00
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Protested Item Assessed Value Tentative Taxable Value Classification Qualified Agricultural Property Exemption

1. PROTEST OF ASSESSMENT

(Complete this section for a protest of assessed value and/or tentative taxable value)

Assessed Amount \$17,381,300	Owner's Estimate of True Cash Value \$0	Tentative Taxable Value \$0	Year 2022
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2. PROTEST OF CLASSIFICATION

(Complete this section for a request to change the classification. The Board of Review must make their decision regarding classification in accordance with Section 211.34c of the Michigan Compiled Laws. The Board of Review shall not be influenced by the effect that a particular classification has on that property's status as a homeowner's principal residence or qualified agricultural property.)

Classification of property on this year's assessment roll
Classification should be (check one of the following): <input type="checkbox"/> Agricultural <input checked="" type="checkbox"/> Industrial <input type="checkbox"/> Timber Cutover <input type="checkbox"/> Utility (Personal Property Only) <input type="checkbox"/> Commercial <input type="checkbox"/> Residential <input type="checkbox"/> Developmental

3. PROTEST OF EXEMPTION FOR QUALIFIED AGRICULTURAL PROPERTY

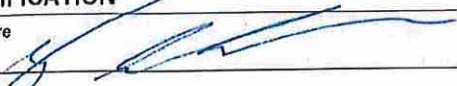
(If the assessor has denied or changed the percentage of the exemption from the 18 mills of local school operating tax for qualified agricultural property, the owner may appeal this action to the March Board of Review. THE BOARD OF REVIEW HAS NO AUTHORITY TO CONSIDER OR ACT UPON THE EXEMPTION FROM THE 18 SCHOOL OPERATING MILLS FOR HOMEOWNER'S PRINCIPAL RESIDENCE PROPERTIES.)

Percent qualified agricultural exemption granted by assessor (Enter 0 if exemption denied)	Percent qualified agricultural exemption requested by owner (Enter 100 if full exemption requested)
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4. REASON FOR PROTEST

State reason(s) for protest of assessed value and/or the tentative taxable value and/or classification and/or qualified agricultural property exemption Form 5278 (EMPP) received by assessor after Feb. 22, 2023. Petitioner humbly requests the March Board of Review accepts the return submitted and received by the assessor on February 28, 2023.
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CERTIFICATION

Signature 	Date 3/1/2023
Address 3040 Mechanic Street, Hillsdale MI 49242	Phone Number (517) 639-4629

2023 Taxable Value Calculations Worksheet

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

Parcel No. 006-123-151-03

Petition No. M23-020

This form must be completed by the Board of Review (B of R) and made part of the Board of Review Record whenever a change is made to an individual parcel of property which causes Taxable Value to change.

Complete Section 1 if the B of R changes Capped Value.

SECTION 1	<u>By Assessor</u>	<u>By B of R</u>
2022 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor:").....=	112,032	112,032
Amount of Losses=	0	0
<small>(See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)</small>		
Amount of Additions=	0	0
<small>(See pages 6-11 of STC Bulletin # 3 of 1995 for formulas. IMPORTANT: See STC Bulletin No. 3 of 1997 for change to formula for Replacement Construction).</small>		
2023 Capped Value = (2022 Taxable Value - Losses) X CPI + Additions		
= (<u>112,032</u> - <u>0</u>) X <u>1.050</u> + <u>0</u>		
= <u>117,633</u> By B of R		
2023 Capped Value = <u>117,633</u>		

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

SECTION 2	<u>By Assessor</u>	<u>By B of R</u>
2023 Assessed Value =	174,000	174,000
2023 Tentative SEV = 2023 Assessed Value X 2023 Tentative Equalization Factor		
= <u>174,000</u> X <u>1.000</u>		
= <u>174,000</u> By B of R		
2023 Tentative SEV = <u>174,000</u>		

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

2023 Tentative Taxable Value = 174,000

Signature of Secretary, Board of Review <i>Berki Jaeger</i>	Date <u>3-14-2023</u>
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FOR BOARD OF REVIEW USE ONLY

INSTRUCTIONS: Incorporate a copy of this form and the assigned number in the Board of Review minutes.

Petition Number M23-020	Parcel Code 006-123-151-03
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1. ASSESSED VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Assessed Value Changed From: 174,000 To: _____

Record of Vote - Board or three member committee of board

Chairperson: YES NO _____ Member: YES NO _____ Member: YES NO _____

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O.Box 30232, Lansing, Mi. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on a Michigan Tax Tribunal for or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib.

2. TENTATIVE TAXABLE VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Tentative Taxable Value Changed From: 117,633 To: 174,000

Record of Vote - Board or three member committee of board.

Chairperson: YES NO dh Member: YES NO ow Member: YES NO Bj

Reason for Board Action:

Taxable value uncapped for 2023 due to death of original grantor of trust in 2022.

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O.Box 30232, Lansing, Mi. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on a Michigan Tax Tribunal for or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib.

3. CLASSIFICATION

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Classification Changed From: 201 To: _____

Record of Vote - Board or three member committee of board.

Chairperson: YES NO _____ Member: YES NO _____ Member: YES NO _____

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding classification, appeal is made by sending Form 2167 to the State Tax Commission, P.O. Box 30471, Lansing, Mi. 48909 by June 30.

4. QUALIFIED AGRICULTURAL PROPERTY EXEMPTION

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Exemption Request Denied Exemption percent modified from _____% To: _____%

Record of Vote - Board or three member committee of board.

Chairperson: YES NO _____ Member: YES NO _____ Member: YES NO _____

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding tentative taxable value, you must appeal that decision by filing a petition with the Michigan Tax Tribunal, P.O. Box 30232, Lansing, Mi. 48909 by July 31. The petition must be filed on 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.

5. Adjournment

Date of Final adjournment of Board of Review
3-14-2023

Board of Review Secretary Signature Date
Becki Jaeger 3-14-2023

Petition to Board of Review

L-4035

This form is issued under the authority of P.A. 206 of 1893, as amended. Filing is voluntary, however you may not appeal to the Michigan Tax Tribunal or the State Tax Commission unless you first protest to the Board of Review

TO BE COMPLETED BY OWNER OR OWNER'S AGENT

Owner's Name (Please Print or Type) CHASE, JOHN M JR REV TRUST	Petitioner's Name (If Other than Owner. Please Print or Type) <i>Kimberly Thomas, Assessor</i>
Township or City CITY OF HILLSDALE	County HILLSDALE

The undersigned protests the assessed value and/or the tentative taxable value and/or the property classification and/or the qualified agricultural property exemption of the following described property:

Property Identified (Parcel code required. Property address & legal description optional): 006-123-151-03 101 WILLIAMS CT	COM W¼ COR SEC 23 (INT C/L MECHANIC AND HILLSDALE STS) TH N00°7'50"E ALG SD C/L HILLSDALE ST 714.75 FT FOR POB TH CONT N 99.75 FT TH E 212.78 FT TH S 99.75 FT TH W 213 FT TO POB 0.49A M/L WLY 33 FT THEREOF HILLSDALE ST R/W UNPLATTED SEC 23 T6S R3W FIRST WARD
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Protested Item Assessed Value Tentative Taxable Value Classification Qualified Agricultural Property Exemption

1. PROTEST OF ASSESSMENT

(Complete this section for a protest of assessed value and/or tentative taxable value)

Assessed Amount 174,000	Owner's Estimated True Cash Value	Tentative Taxable Value 117,633	Year 2023
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2. PROTEST OF CLASSIFICATION

(Complete this section for a request to change the classification. The Board of Review must make their decision regarding classification in accordance with section 211.34c of the Michigan Compiled Laws. The Board of Review shall not be influenced by the effect that a particular classification has on that property's status as a homeowner's principal residence or qualified agricultural property.)

Classification of property on this year's assessment roll: 201
Classification should be: (Please check one of the following)
<input type="checkbox"/> Agricultural <input type="checkbox"/> Industrial <input type="checkbox"/> Timber Cutover <input type="checkbox"/> Utility (Personal Property Only) <input type="checkbox"/> Commercial <input type="checkbox"/> Residential <input type="checkbox"/> Developmental

3. PROTEST OF EXEMPTION FOR QUALIFIED AGRICULTURAL PROPERTY

(If the assessor has denied or changed the percentage of the exemption from the 18 mills of local school operating tax for qualified agricultural property, the owner may appeal this action to the March Board of Review. THE BOARD OF REVIEW HAS NO AUTHORITY TO CONSIDER OR ACT UPON THE EXEMPTION FROM THE 18 SCHOOL OPERATING MILLS FOR HOMEOWNER'S PRINCIPAL RESIDENCE PROPERTIES.)

Percent qualified agricultural exemption granted by assessor: (Enter 0 if exemption is denied)	Percent qualified agricultural exemption requested by Owner: (Enter 100 if full exemption requested)
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4. REASON FOR PROTEST

State reason(s) for protest of assessed value and/or the tentative taxable value and/or classification and/or qualified agricultural property exemption.

Taxable value should have uncapped for 2023 due to death of John M Chase, Jr (original grantor of trust) on 11/9/2022

CERTIFICATION

Signature <i>Kimberly Thomas</i>	Date 03/09/2023
Address <i>City Hall, 97 N. Broad St, Hillsdale, MI 49242</i>	Phone Number <i>(517) 437-6456</i>

2023 Taxable Value Calculations Worksheet

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

Parcel No. 006-227-253-07

Petition No. M23-021

This form must be completed by the Board of Review (B of R) and made part of the Board of Review Record whenever a change is made to an individual parcel of property which causes Taxable Value to change.

Complete Section 1 if the B of R changes Capped Value.

SECTION 1		By Assessor	By B of R
2022 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor.").....=		11,257	11,257
Amount of Losses=		0	0
(See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)			
Amount of Additions=		0	0
(See pages 6-11 of STC Bulletin # 3 of 1995 for formulas. IMPORTANT: See STC Bulletin No. 3 of 1997 for change to formula for Replacement Construction).			
2023 Capped Value	= (2022 Taxable Value - Losses) X CPI + Additions		
	= (11,257 - 0) X 1.050 + 0		
	= 11,819 By B of R		
2023 Capped Value	= 11,819		

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

SECTION 2		By Assessor	By B of R
2023 Assessed Value =		39,000	39,000
2023 Tentative SEV	= 2023 Assessed Value X 2023 Tentative Equalization Factor		
	= 39,000 X 1.000		
	= 39,000 By B of R		
2023 Tentative SEV	= 39,000		

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

2023 Tentative Taxable Value = 39,000

Signature of Secretary, Board of Review <i>Becki Jaeger</i>	Date <i>3-14-2023</i>
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Petition to Board of Review

L-4035

This form is issued under the authority of P.A. 206 of 1893, as amended. Filing is voluntary, however you may not appeal to the Michigan Tax Tribunal or the State Tax Commission unless you first protest to the Board of Review

TO BE COMPLETED BY OWNER OR OWNER'S AGENT

Owner's Name (Please Print or Type) JMC, INC	Petitioner's Name (If Other than Owner, Please Print or Type) <i>Kimberly Thomas, Assessor</i>
Township or City CITY OF HILLSDALE	County HILLSDALE

The undersigned protests the assessed value and/or the tentative taxable value and/or the property classification and/or the qualified agricultural property exemption of the following described property:

Property Identified (Parcel code required. Property address & legal description optional):

006-227-253-07

20 BROOKSIDE PKWY

COM CEN SEC TH W ALG E-W 1/4 LN 23 FT TH N0°03'49"W 33 FT TO NLY RW BACON ST RW (66 FT WIDE) FOR POB TH CONT N 198 FT TH CONT N 247.5 FT TH E 140.74 FT TO W LN LEWIS ST RW TH S 49.5 FT TO N LN LOT 8 EXT WLY TH E 65.33 FT TH CONT E 184.01 FT TO WLY BANK WOLF CREEK DRAIN TH S0° 41'17"W ALG SD WLY BANK 198.01 FT TH S89°54'E 226.75 FT TH S0°09'49"E 198 FT TO NLY LN BACON ST RW TH W 160.74 FT ALG SD NLY RW LN TO POB 2.66A M/L PRT LTS 8-11 W OF WOLF CREEK DRAIN ALL L

Assessed Value
 Tentative Taxable Value
 Classification
 Qualified Agricultural Property Exemption

1. PROTEST OF ASSESSMENT

(Complete this section for a protest of assessed value and/or tentative taxable value)

Assessed Amount 39,000	Owner's Estimated True Cash Value	Tentative Taxable Value 11,819	Year 2023
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2. PROTEST OF CLASSIFICATION

(Complete this section for a request to change the classification. The Board of Review must make their decision regarding classification in accordance with section 211.34c of the Michigan Compiled Laws. The Board of Review shall not be influenced by the effect that a particular classification has on that property's status as a homeowner's principal residence or qualified agricultural property.)

Classification of property on this year's assessment roll: **402**

Classification should be: (Please check one of the following)

Agricultural
 Industrial
 Timber Cutover
 Utility (Personal Property Only)
 Commercial
 Residential
 Developmental

3. PROTEST OF EXEMPTION FOR QUALIFIED AGRICULTURAL PROPERTY

(If the assessor has denied or changed the percentage of the exemption from the 18 mills of local school operating tax for qualified agricultural property, the owner may appeal this action to the March Board of Review. THE BOARD OF REVIEW HAS NO AUTHORITY TO CONSIDER OR ACT UPON THE EXEMPTION FROM THE 18 SCHOOL OPERATING MILLS FOR HOMEOWNER'S PRINCIPAL RESIDENCE PROPERTIES.)

Percent qualified agricultural exemption granted by assessor: (Enter 0 if exemption is denied)	Percent qualified agricultural exemption requested by Owner: (Enter 100 if full exemption requested)
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4. REASON FOR PROTEST

State reason(s) for protest of assessed value and/or the tentative taxable value and/or classification and/or qualified agricultural property exemption.

Taxable value should have uncapped for 2023 due to death of majority owner 11/9/2022

CERTIFICATION

Signature <i>Kimberly Thomas</i>	Date 03/09/2023
Address <i>97 N Broad St, Hillsdale, MI 49242</i>	Phone Number <i>(517) 437-6456</i>

2023 Taxable Value Calculations Worksheet

Parcel No. 006-227-254-24

Petition No. M23-022

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

This form must be completed by the Board of Review (B of R) and made part of the Board of Review Record whenever a change is made to an individual parcel of property which causes Taxable Value to change.

Complete Section 1 if the B of R changes Capped Value.

SECTION 1		By Assessor	By B of R
2022 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor.").....=		134,552	134,552
Amount of Losses=		0	0
(See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)			
Amount of Additions=		0	0
(See pages 6-11 of STC Bulletin # 3 of 1995 for formulas. IMPORTANT: See STC Bulletin No. 3 of 1997 for change to formula for Replacement Construction).			
2023 Capped Value	= (2022 Taxable Value - Losses) X CPI + Additions		
	= (134,552 - 0) X 1.050 + 0		
	= 141,279 By B of R		
2023 Capped Value	= 141,279		

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

SECTION 2		By Assessor	By B of R
2023 Assessed Value	=	166,200	166,200
2023 Tentative SEV	= 2023 Assessed Value X 2023 Tentative Equalization Factor		
	= 166,200 X 1.000		
	= 166,200 By B of R		
2023 Tentative SEV	= 166,200		

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

2023 Tentative Taxable Value = 166,200

Signature of Secretary, Board of Review <i>Berki Jaeger</i>	Date <i>3-14-2023</i>
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FOR BOARD OF REVIEW USE ONLY

INSTRUCTIONS: Incorporate a copy of this form and the assigned number in the Board of Review minutes.

Petition Number M23-022	Parcel Code 006-227-254-24
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1. ASSESSED VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Assessed Value Changed From: 166,200 To: _____

Record of Vote - Board or three member committee of board

Chairperson: YES NO _____ Member: YES NO _____ Member: YES NO _____

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O. Box 30232, Lansing, Mi. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on a Michigan Tax Tribunal for or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib.

2. TENTATIVE TAXABLE VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Tentative Taxable Value Changed From: 141,279 To: 166,200

Record of Vote - Board or three member committee of board

Chairperson: YES NO _____ Member: YES NO _____ Member: YES NO _____

Reason for Board Action:
Taxable value uncapped for 2023 due to death of majority owner in 2022

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O. Box 30232, Lansing, Mi. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on a Michigan Tax Tribunal for or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib.

3. CLASSIFICATION

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Classification Changed From: 201 To: _____

Record of Vote - Board or three member committee of board

Chairperson: YES NO _____ Member: YES NO _____ Member: YES NO _____

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding classification, appeal is made by sending Form 2167 to the State Tax Commission, P.O. Box 30471, Lansing, Mi. 48909 by June 30.

4. QUALIFIED AGRICULTURAL PROPERTY EXEMPTION

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Exemption Request Denied Exemption percent modified from _____ % To: _____ %

Record of Vote - Board or three member committee of board

Chairperson: YES NO _____ Member: YES NO _____ Member: YES NO _____

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding tentative taxable value, you must appeal that decision by filing a petition with the Michigan Tax Tribunal, P.O. Box 30232, Lansing, Mi. 48909 by July 31. The petition must be filed on 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.

5. Adjournment

Date of Final adjournment of Board of Review
3-14-2013

Board of Review Secretary Signature: Becki Jaeger Date: 3-14-2023

Petition to Board of Review

L-4035

This form is issued under the authority of P.A. 206 of 1893, as amended. Filing is voluntary, however you may not appeal to the Michigan Tax Tribunal or the State Tax Commission unless you first protest to the Board of Review

TO BE COMPLETED BY OWNER OR OWNER'S AGENT

Owner's Name (Please Print or Type) JMC, INC	Petitioner's Name (If Other than Owner. Please Print or Type) <i>Kimberly Thomas, Assessor</i>
Township or City CITY OF HILLSDALE	County HILLSDALE

The undersigned protests the assessed value and/or the tentative taxable value and/or the property classification and/or the qualified agricultural property exemption of the following described property:

Property Identified (Parcel code required. Property address & legal description optional): 006-227-254-24 11 BROOKSIDE PKWY -16	BROOKSIDE CONDO UNITS 1-6 ALSO DESC COM CEN SEC 27 TH S89°54'W ALG E-W 1/4 LN 23 FT TH N0°09'49"W 33 FT TO NLY R/W BACON ST (66 FT WIDE) TH N89°54'E ALG SD NLY R/W LN 160.74 FT FOR POB TH N0°09'49"W 198 FT TH N89°54'E 226.75 FT TO WLY BANK WOLF CREEK DRAIN TH S0°35'17"W ALG SD WLY BANK 6.17 FT TH S15°11'54"W ALG SD W BANK 62.03 FT TH S89°54'W 38.22 FT TH S0°09'49"E 132 FT TO NLY R/W LN BACON ST TH S89°54'W ALG SD NLY R/W LN 172.01 FT TO POB 0.85A M/L PRT LOTS 12 AN
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Protested Item Assessed Value Tentative Taxable Value Classification Qualified Agricultural Property Exemption

1. PROTEST OF ASSESSMENT

(Complete this section for a protest of assessed value and/or tentative taxable value)

Assessed Amount 166,200	Owner's Estimated True Cash Value	Tentative Taxable Value 141,279	Year 2023
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2. PROTEST OF CLASSIFICATION

(Complete this section for a request to change the classification. The Board of Review must make their decision regarding classification in accordance with section 211.34c of the Michigan Compiled Laws. The Board of Review shall not be influenced by the effect that a particular classification has on that property's status as a homeowner's principal residence or qualified agricultural property.)

Classification of property on this year's assessment roll: 201
Classification should be: (Please check one of the following)
<input type="checkbox"/> Agricultural <input type="checkbox"/> Industrial <input type="checkbox"/> Timber Cutover <input type="checkbox"/> Utility (Personal Property Only) <input type="checkbox"/> Commercial <input type="checkbox"/> Residential <input type="checkbox"/> Developmental

3. PROTEST OF EXEMPTION FOR QUALIFIED AGRICULTURAL PROPERTY

(If the assessor has denied or changed the percentage of the exemption from the 18 mills of local school operating tax for qualified agricultural property, the owner may appeal this action to the March Board of Review. THE BOARD OF REVIEW HAS NO AUTHORITY TO CONSIDER OR ACT UPON THE EXEMPTION FROM THE 18 SCHOOL OPERATING MILLS FOR HOMEOWNER'S PRINCIPAL RESIDENCE PROPERTIES.)

Percent qualified agricultural exemption granted by assessor: (Enter 0 if exemption is denied)	Percent qualified agricultural exemption requested by Owner: (Enter 100 if full exemption requested)
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4. REASON FOR PROTEST

State reason(s) for protest of assessed value and/or the tentative taxable value and/or classification and/or qualified agricultural property exemption.
Taxable value should have uncapped for 2023 due to death of majority owner 11/9/2022

CERTIFICATION

Signature <i>Kimberly Thomas</i>	Date 03/09/2023
Address <i>97 N Broad St, Hillsdale, MI 49242</i>	Phone Number <i>(517) 437-6456</i>

2023 Taxable Value Calculations Worksheet

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

Parcel No. 006-426-352-23

Petition No. M23-023

This form must be completed by the Board of Review (B of R) and made part of the Board of Review Record whenever a change is made to an individual parcel of property which causes Taxable Value to change.

Complete Section 1 if the B of R changes Capped Value.

SECTION 1		By Assessor	By B of R
2022 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor.").....=		<u>29,744</u>	<u>29,744</u>
Amount of Losses=		<u>0</u>	<u>0</u>
(See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)			
Amount of Additions=		<u>0</u>	<u>0</u>
(See pages 6-11 of STC Bulletin # 3 of 1995 for formulas. IMPORTANT: See STC Bulletin No. 3 of 1997 for change to formula for Replacement Construction).			
2023 Capped Value	= (2022 Taxable Value - Losses) X CPI + Additions		
	= (<u>29,744</u> - <u>0</u>) X <u>1.050</u> + <u>0</u>		
	= <u>31,231</u> By B of R		
2023 Capped Value	= <u>31,231</u>		

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

SECTION 2		By Assessor	By B of R
2023 Assessed Value	=	<u>31,000</u>	<u>20,000</u>
2023 Tentative SEV	= 2023 Assessed Value X 2023 Tentative Equalization Factor		
	= <u>20,000</u> X <u>1.000</u>		
	= <u>20,000</u> By B of R		
2023 Tentative SEV	= <u>20,000</u>		

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

2023 Tentative Taxable Value = 20,000

Signature of Secretary, Board of Review <i>Becki Jaeger</i>	Date <u>3-13-2023</u>
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Monday @ 9:00 AM

FOR BOARD OF REVIEW USE ONLY

INSTRUCTIONS: Incorporate a copy of this form and the assigned number in the Board of Review minutes.

Petition Number <i>M23-023</i>	Parcel Code 006-426-352-23
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1. ASSESSED VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Assessed Value Changed From: 31,000 To: 20,000

Record of Vote - Board or three member committee of board

Chairperson: YES NO JA Member: YES NO OW Member: YES NO JK

Reason for Board Action:
Reappraised based on condition + Land value

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O. Box 30232, Lansing, Mi. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on a Michigan Tax Tribunal for or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib.

2. TENTATIVE TAXABLE VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Tentative Taxable Value Changed From: 31,000 To: 20,000

Record of Vote - Board or three member committee of board

Chairperson: YES NO Sec 0618 Member: YES NO OW Member: YES NO JK

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O. Box 30232, Lansing, Mi. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on a Michigan Tax Tribunal for or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib.

3. CLASSIFICATION

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Classification Changed From: 401 To: _____

Record of Vote - Board or three member committee of board

Chairperson: YES NO _____ Member: YES NO _____ Member: YES NO _____

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding classification, appeal is made by sending Form 2167 to the State Tax Commission, P.O. Box 30471, Lansing, Mi. 48909 by June 30.

4. QUALIFIED AGRICULTURAL PROPERTY EXEMPTION

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Exemption Request Denied Exemption percent modified from _____% To: _____%

Record of Vote - Board or three member committee of board

Chairperson: YES NO _____ Member: YES NO _____ Member: YES NO _____

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding tentative taxable value, you must appeal that decision by filing a petition with the Michigan Tax Tribunal, P.O. Box 30232, Lansing, Mi. 48909 by July 31. The petition must be filed on 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.

5. Adjournment

Date of Final adjournment of Board of Review
3-14-2023

Board of Review Secretary Signature
Becki Jaeger

Date
3-14-2023

Petition to Board of Review

L-4035

This form is issued under the authority of P.A. 206 of 1893, as amended. Filing is voluntary, however you may not appeal to the Michigan Tax Tribunal or the State Tax Commission unless you first protest to the Board of Review

TO BE COMPLETED BY OWNER OR OWNER'S AGENT

Owner's Name (Please Print or Type) FROSCH, DOUGLAS L.	Petitioner's Name (If Other than Owner. Please Print or Type)
Township or City CITY OF HILLSDALE	County HILLSDALE

The undersigned protests the assessed value and/or the tentative taxable value and/or the property classification and/or the qualified agricultural property exemption of the following described property:

Property Identified (Parcel code required. Property address & legal description optional): 006-426-352-23 104 S BROAD ST 3-UNIT	COM NE COR LOT 194 (SE COR LOT 195) TH SWLY PAR W/ AND 132 FT S OF LN DESC AS COM NE COR LOT 196 SWLY TO SW COR SD LOT TO WLY LN LOT 194 TH S ALG W LN LOTS 194 AND 193 TO PT 35 FT N OF SW COR LOT 193 TH ELY TO PT ON W LN BROAD ST 57 FT NLY OF SE COR SD LOT 193 TH NLY ALG WLY LN SD BROAD ST TO POB EXC BEG SE COR THEREOF TH N 8 FT ALG W LN SD BROAD ST TO C/L DRIVEWAY TH WLY 32 FT ALG SD C/L TO S LN ABOVE DESC LND TH E 35 FT TO POB 0.32A+- PRT LOTS 193-194 FERRIS AND COOKS ADDN SEC 26 T6S R3W FOURTH WARD
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Protested Item Assessed Value Tentative Taxable Value Classification Qualified Agricultural Property Exemption

1. PROTEST OF ASSESSMENT

(Complete this section for a protest of assessed value and/or tentative taxable value)

Assessed Amount 31,000	Owner's Estimated True Cash Value 40,000	Tentative Taxable Value 31,000	Year 2023
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2. PROTEST OF CLASSIFICATION

(Complete this section for a request to change the classification. The Board of Review must make their decision regarding classification in accordance with section 211.34c of the Michigan Compiled Laws. The Board of Review shall not be influenced by the effect that a particular classification has on that property's status as a homeowner's principal residence or qualified agricultural property.)

Classification of property on this year's assessment roll: 401
Classification should be: (Please check one of the following)
<input type="checkbox"/> Agricultural <input type="checkbox"/> Industrial <input type="checkbox"/> Timber Cutover <input type="checkbox"/> Utility (Personal Property Only) <input type="checkbox"/> Commercial <input checked="" type="checkbox"/> Residential <input type="checkbox"/> Developmental

3. PROTEST OF EXEMPTION FOR QUALIFIED AGRICULTURAL PROPERTY

(If the assessor has denied or changed the percentage of the exemption from the 18 mills of local school operating tax for qualified agricultural property, the owner may appeal this action to the March Board of Review. THE BOARD OF REVIEW HAS NO AUTHORITY TO CONSIDER OR ACT UPON THE EXEMPTION FROM THE 18 SCHOOL OPERATING MILLS FOR HOMEOWNER'S PRINCIPAL RESIDENCE PROPERTIES.)

Percent qualified agricultural exemption granted by assessor: (Enter 0 if exemption is denied)	Percent qualified agricultural exemption requested by Owner: (Enter 100 if full exemption requested)
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4. REASON FOR PROTEST

State reason(s) for protest of assessed value and/or the tentative taxable value and/or classification and/or qualified agricultural property exemption.
Residence is uninhabitable currently. Repairs in excess of \$100,000 to bring it up to useable status.

CERTIFICATION

Signature <i>Douglas Froesch</i>	Date 03/09/2023
Address <i>3360 Mechanic Rd</i>	Phone Number <i>517-614-1705 Tim Froesch</i>

Monday @ 9:30 AM

FOR BOARD OF REVIEW USE ONLY

INSTRUCTIONS: Incorporate a copy of this form and the assigned number in the Board of Review minutes.

Petition Number M23-024	Parcel Code 006-222-100-27
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1. ASSESSED VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Assessed Value Changed From: **113,600** To: _____

Record of Vote - Board or three member committee of board

Chairperson: YES NO dkl Member: YES NO pru Member: YES NO Bj

Reason for Board Action:
Assessment Affirmed - No change

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O.Box 30232, Lansing, Mi. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on a Michigan Tax Tribunal for or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib.

2. TENTATIVE TAXABLE VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Tentative Taxable Value Changed From: **94,475** To: _____

Record of Vote - Board or three member committee of board

Chairperson: YES NO dkl Member: YES NO pru Member: YES NO _____

Reason for Board Action:
See Above

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O.Box 30232, Lansing, Mi. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on a Michigan Tax Tribunal for or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib.

3. CLASSIFICATION

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Classification Changed From: **201** To: _____

Record of Vote - Board or three member committee of board

Chairperson: YES NO _____ Member: YES NO _____ Member: YES NO _____

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding classification, appeal is made by sending Form 2167 to the State Tax Commission, P.O. Box 30471, Lansing, Mi. 48909 by June 30.

4. QUALIFIED AGRICULTURAL PROPERTY EXEMPTION

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Exemption Request Denied Exemption percent modified from _____ % To: _____ %

Record of Vote - Board or three member committee of board

Chairperson: YES NO _____ Member: YES NO _____ Member: YES NO _____

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding tentative taxable value, you must appeal that decision by filing a petition with the Michigan Tax Tribunal, P.O. Box 30232, Lansing, Mi. 48909 by July 31. The petition must be filed on 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.

5. Adjournment

Date of Final adjournment of Board of Review
3-14-2023

Board of Review Secretary Signature Date
Becki Jaeger **3-14-2023**

Petition to Board of Review

L-4035

This form is issued under the authority of P.A. 206 of 1893, as amended. Filing is voluntary, however you may not appeal to the Michigan Tax Tribunal or the State Tax Commission unless you first protest to the Board of Review

TO BE COMPLETED BY OWNER OR OWNER'S AGENT

Owner's Name (Please Print or Type) NEELY PROPERTIES, LLC	Petitioner's Name (If Other than Owner. Please Print or Type)
Township or City CITY OF HILLSDALE	County HILLSDALE

The undersigned protests the assessed value and/or the tentative taxable value and/or the property classification and/or the qualified agricultural property exemption of the following described property:

Property Identified (Parcel code required. Property address & legal description optional):	
006-222-100-27	W2 COM NW COR SEC 22 TH N89°49'03"E ALG N SEC LN 818.13 FT TO CENLN HWY M-99 TH S36°09'51"E ALG SD HWY CENLN 486.14 FT TO POB TH CONT S36°09'51"E 136.86 FT ALG SD HWY CENLN TH S53°52'15"W 205 FT TH N35°53'04"W 69.45 FT TH N36°W TO A PT THAT IS S53°52'15"W 205 FT FROM POB TH N53°52'15"E 205 FT TO POB UNPLATTED SEC 22 T6S R3W WARD 2 1999 HILLSDALE TWP 425 AGREEMENT L874 P545 SPLIT ON 09/16/2013 FROM 006-222-100-21; UNPLATTED SEC 22 T6S R3W SECOND WARD PA 425 COND TRANSFER FROM HILLSDALE TWP 1999 L874 P545 AS OF 12/31/2018 - WARD 2
506 W CARLETON RD ETAL	

Protested Item Assessed Value Tentative Taxable Value Classification Qualified Agricultural Property Exemption

1. PROTEST OF ASSESSMENT

(Complete this section for a protest of assessed value and/or tentative taxable value)

Assessed Amount 113,600	Owner's Estimated True Cash Value	Tentative Taxable Value 94,475	Year 2023
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2. PROTEST OF CLASSIFICATION

(Complete this section for a request to change the classification. The Board of Review must make their decision regarding classification in accordance with section 211.34c of the Michigan Compiled Laws. The Board of Review shall not be influenced by the effect that a particular classification has on that property's status as a homeowner's principal residence or qualified agricultural property.)

Classification of property on this year's assessment roll: 201
Classification should be: (Please check one of the following)
<input type="checkbox"/> Agricultural <input type="checkbox"/> Industrial <input type="checkbox"/> Timber Cutover <input type="checkbox"/> Utility (Personal Property Only) <input type="checkbox"/> Commercial <input type="checkbox"/> Residential <input type="checkbox"/> Developmental

3. PROTEST OF EXEMPTION FOR QUALIFIED AGRICULTURAL PROPERTY

(If the assessor has denied or changed the percentage of the exemption from the 18 mills of local school operating tax for qualified agricultural property, the owner may appeal this action to the March Board of Review. THE BOARD OF REVIEW HAS NO AUTHORITY TO CONSIDER OR ACT UPON THE EXEMPTION FROM THE 18 SCHOOL OPERATING MILLS FOR HOMEOWNER'S PRINCIPAL RESIDENCE PROPERTIES.)

Percent qualified agricultural exemption granted by assessor: (Enter 0 if exemption is denied)	Percent qualified agricultural exemption requested by Owner: (Enter 100 if full exemption requested)
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4. REASON FOR PROTEST

State reason(s) for protest of assessed value and/or the tentative taxable value and/or classification and/or qualified agricultural property exemption.

See Attached Letter

CERTIFICATION

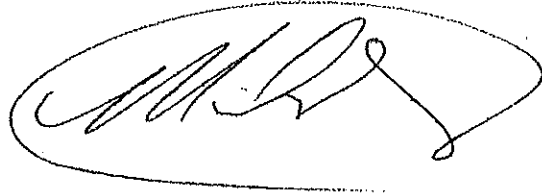
Signature <i>See Attached</i>	Date 03/13/2023
Address	Phone Number

To the tax board,

506 W Carleton Rd Ste B and
Hillsdale MI 49242

As to the rise in taxes for this property. I only have 20' of my building actually facing M-99. The way the building was built, I don't get all of the traffic benefits of 99 for my building or business. I also have a sign out front, that coming from the north headed south, you can't read do too trees that make it so you can't read it. I've asked for those trees to be removed, but BOB from the state said they will not. This is becoming for of an issue, when I'm supposed to be able to use that for advertising.

Also, I have spoke with two commercial appraisers about these increases. They did say that 2022 was good for some of the year, but since has almost came to a screeching halt. Values are down and rates are up, which has slowed growth tremendously. So I'm asking that my rate stay the same as last year. I can't see a ²⁰⁰⁰ ~~225~~ dollar increase which has happened the last two years. That is around 700 in new tax revenue when I don't even get the full value of my spot. I do appreciate your consideration. MIKE

A handwritten signature in black ink, enclosed within a hand-drawn oval. The signature is stylized and appears to read "MIKE".

3-13-23

Monday @ 9:45 AM

FOR BOARD OF REVIEW USE ONLY

INSTRUCTIONS: Incorporate a copy of this form and the assigned number in the Board of Review minutes.

Petition Number M23-025	Parcel Code 006-222-100-26
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1. ASSESSED VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.
 Denied Assessed Value Changed From: **26,700** To: _____

Record of Vote - Board or three member committee of board.
 Chairperson: YES NO dk Member: YES NO cm Member: YES NO Bj

Reason for Board Action:
Assessment Affirmed - No change

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O. Box 30232, Lansing, Mi. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on a Michigan Tax Tribunal for or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib.

2. TENTATIVE TAXABLE VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.
 Denied Tentative Taxable Value Changed From: **25,743** To: _____

Record of Vote - Board or three member committee of board.
 Chairperson: YES NO dk Member: YES NO cm Member: YES NO Bj

Reason for Board Action:
See Above

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O. Box 30232, Lansing, Mi. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on a Michigan Tax Tribunal for or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib.

3. CLASSIFICATION

Disposition by Board of Review. The Board of Review must state the reason for its action below.
 Denied Classification Changed From: **201** To: _____

Record of Vote - Board or three member committee of board.
 Chairperson: YES NO _____ Member: YES NO _____ Member: YES NO _____

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding classification, appeal is made by sending Form 2167 to the State Tax Commission, P.O. Box 30471, Lansing, Mi. 48909 by June 30.

4. QUALIFIED AGRICULTURAL PROPERTY EXEMPTION

Disposition by Board of Review. The Board of Review must state the reason for its action below.
 Exemption Request Denied Exemption percent modified from _____ % To: _____ %

Record of Vote - Board or three member committee of board.
 Chairperson: YES NO _____ Member: YES NO _____ Member: YES NO _____

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding tentative taxable value, you must appeal that decision by filing a petition with the Michigan Tax Tribunal, P.O. Box 30232, Lansing, Mi. 48909 by July 31. The petition must be filed on 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.

5. Adjournment

Date of Final adjournment of Board of Review
3-14-2023

Board of Review Secretary Signature
Becki Jaeger

Date
3-14-2023

Petition to Board of Review

L-4035

This form is issued under the authority of P.A. 206 of 1893, as amended. Filing is voluntary, however you may not appeal to the Michigan Tax Tribunal or the State Tax Commission unless you first protest to the Board of Review

TO BE COMPLETED BY OWNER OR OWNER'S AGENT

Owner's Name (Please Print or Type) NEELY PROPERTIES, LLC	Petitioner's Name (If Other than Owner. Please Print or Type)
Township or City CITY OF HILLSDALE	County HILLSDALE

The undersigned protests the assessed value and/or the tentative taxable value and/or the property classification and/or the qualified agricultural property exemption of the following described property:

Property Identified (Parcel code required. Property address & legal description optional):	
006-222-100-26	W2 COM NW COR SEC 22 TH N89°49'03"E ALG N SEC LN 818.13 FT TO CENLN HWY M-99 TH S36°09'51"E ALG SD HWY CENLN 486.14 FT TH S53°52'15"W 205 FT TO PT FOR BEG TH CONT S53°52'15"W 95 FT TH N36°7'45"W 102.5 FT TH S53°54'38"W 73.29 FT TH S36°7'31"E 127.65 FT TH N67°59'02"E 173.52 FT TH N36° W TO POB UNPLATTED SEC 22 T6S R3W WARD 2 1999 HILLSDALE TWP 425 AGREEMENT L874 P545 SPLIT ON 09/16/2013 FROM 006-222-100-21; UNPLATTED SEC 22 T6S R3W SECOND WARD PA 425 COND TRANSF
2910 W CARLETON RD	

Protested Item Assessed Value Tentative Taxable Value Classification Qualified Agricultural Property Exemption

1. PROTEST OF ASSESSMENT

(Complete this section for a protest of assessed value and/or tentative taxable value)

Assessed Amount 26,700	Owner's Estimated True Cash Value	Tentative Taxable Value 25,743	Year 2023
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2. PROTEST OF CLASSIFICATION

(Complete this section for a request to change the classification. The Board of Review must make their decision regarding classification in accordance with section 211.34c of the Michigan Compiled Laws. The Board of Review shall not be influenced by the effect that a particular classification has on that property's status as a homeowner's principal residence or qualified agricultural property.)

Classification of property on this year's assessment roll: 201
Classification should be: (Please check one of the following)
<input type="checkbox"/> Agricultural <input type="checkbox"/> Industrial <input type="checkbox"/> Timber Cutover <input type="checkbox"/> Utility (Personal Property Only) <input type="checkbox"/> Commercial <input type="checkbox"/> Residential <input type="checkbox"/> Developmental

3. PROTEST OF EXEMPTION FOR QUALIFIED AGRICULTURAL PROPERTY

(If the assessor has denied or changed the percentage of the exemption from the 18 mills of local school operating tax for qualified agricultural property, the owner may appeal this action to the March Board of Review. THE BOARD OF REVIEW HAS NO AUTHORITY TO CONSIDER OR ACT UPON THE EXEMPTION FROM THE 18 SCHOOL OPERATING MILLS FOR HOMEOWNER'S PRINCIPAL RESIDENCE PROPERTIES.)

Percent qualified agricultural exemption granted by assessor: (Enter 0 if exemption is denied)	Percent qualified agricultural exemption requested by Owner: (Enter 100 if full exemption requested)
--	--

4. REASON FOR PROTEST

State reason(s) for protest of assessed value and/or the tentative taxable value and/or classification and/or qualified agricultural property exemption.
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CERTIFICATION

Signature See Attached Letter	Date 03/13/2023
Address	Phone Number

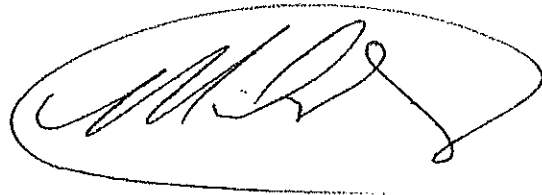
To the tax board,

506 W Carleton Rd Ste B and

Hillsdale MI 49242

As to the rise in taxes for this property. I only have 20' of my building actually facing M-99. The way the building was built, I don't get all of the traffic benefits of 99 for my building or business. I also have a sign out front, that coming from the north headed south, you can't read do too trees that make it so you can't read it. I've asked for those trees to be removed, but BOB from the state said they will not. This is becoming for of an issue, when I'm supposed to be able to use that for advertising.

Also, I have spoke with two commercial appraisers about these increases. They did say that 2022 was good for some of the year, but since has almost came to a screeching halt. Values are down and rates are up, which has slowed growth tremendously. So I'm asking that my rate stay the same as last year. I can't see a ²⁰⁰⁰~~226~~ dollar increase which has happened the last two years. That is around 700 in new tax revenue when I don't even get the full value of my spot. I do appreciate your consideration. MIKE

A handwritten signature in black ink, enclosed in a hand-drawn oval. The signature is stylized and appears to be the name 'MIKE'.

3-13-23

2023 Taxable Value Calculations Worksheet

Issued under authority of P.A. 206 of 1983. Filing is mandatory.

Parcel No. 006-426-326-19

Petition No. M23-026

This form must be completed by the Board of Review (B of R) and made part of the Board of Review Record whenever a change is made to an individual parcel of property which causes Taxable Value to change.

Complete Section 1 if the B of R changes Capped Value.

SECTION 1	<u>By Assessor</u>	<u>By B of R</u>
2022 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor.").....=	0	0
Amount of Losses=	0	0
<small>(See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)</small>		
Amount of Additions=	37,871	0
<small>(See pages 6-11 of STC Bulletin # 3 of 1995 for formulas. IMPORTANT: See STC Bulletin No. 3 of 1997 for change to formula for Replacement Construction).</small>		
2023 Capped Value = (2022 Taxable Value - Losses) X CPI + Additions		
= (0 - 0) X 1.050 + 0		
= 0 By B of R		
2023 Capped Value = 0		

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

SECTION 2	<u>By Assessor</u>	<u>By B of R</u>
2023 Assessed Value =	51,600	51,600
2023 Tentative SEV = 2023 Assessed Value X 2023 Tentative Equalization Factor		
= 51,600 X 1.000		
= 51,600 By B of R		
2023 Tentative SEV = 51,600		

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

2023 Tentative Taxable Value = 0

Signature of Secretary, Board of Review <i>Berki Jaeger</i>	Date 3-13-2023
--	-------------------

Monday 10:00 AM

FOR BOARD OF REVIEW USE ONLY

INSTRUCTIONS: Incorporate a copy of this form and the assigned number in the Board of Review minutes.

Petition Number M23-026	Parcel Code 006-426-326-19
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1. ASSESSED VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Assessed Value Changed From: **51,600** To: _____

Record of Vote - Board or three member committee of board

Chairperson: YES NO _____ Initials Member: YES NO _____ Initials Member: YES NO _____ Initials

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O.Box 30232, Lansing, Mi. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on a Michigan Tax Tribunal for or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib.

2. TENTATIVE TAXABLE VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Tentative Taxable Value Changed From: **37,871** To: **Exempt**

Record of Vote - Board or three member committee of board.

Chairperson: YES NO _____ Initials Member: YES NO _____ Initials Member: YES NO _____ Initials

Reason for Board Action:
100% Poverty exemption granted

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O.Box 30232, Lansing, Mi. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on a Michigan Tax Tribunal for or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib.

3. CLASSIFICATION

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Classification Changed From: **401** To: _____

Record of Vote - Board or three member committee of board.

Chairperson: YES NO _____ Initials Member: YES NO _____ Initials Member: YES NO _____ Initials

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding classification, appeal is made by sending Form 2167 to the State Tax Commission, P.O. Box 30471, Lansing, Mi. 48909 by June 30.

4. QUALIFIED AGRICULTURAL PROPERTY EXEMPTION

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Exemption Request Denied Exemption percent modified from _____ % To: _____ %

Record of Vote - Board or three member committee of board.

Chairperson: YES NO _____ Initials Member: YES NO _____ Initials Member: YES NO _____ Initials

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding tentative taxable value, you must appeal that decision by filing a petition with the Michigan Tax Tribunal, P.O. Box 30232, Lansing, Mi. 48909 by July 31. The petition must be filed on 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.

5. Adjournment

Date of Final adjournment of Board of Review
3-14-2023

Board of Review Secretary Signature
Berki Jaeger

Date
3-14-2023

Petition to Board of Review

L-4035

This form is issued under the authority of P.A. 206 of 1893, as amended. Filing is voluntary, however you may not appeal to the Michigan Tax Tribunal or the State Tax Commission unless you first protest to the Board of Review

TO BE COMPLETED BY OWNER OR OWNER'S AGENT

Owner's Name (Please Print or Type) ADAMS, DUSTIN C & KARLA L	Petitioner's Name (If Other than Owner. Please Print or Type)
Township or City CITY OF HILLSDALE	County HILLSDALE

The undersigned protests the assessed value and/or the tentative taxable value and/or the property classification and/or the qualified agricultural property exemption of the following described property:

Property Identified (Parcel code required. Property address & legal description optional) :	
006-426-326-19	LOT 125 ALSO ALL THAT PRT OUTLOT A LYING BETWEEN SD LOT 125 & ST JOSEPH RIVER 0.7A+/- BLK 28 SOUTH ADDN SEC 26 T7S R3W FOURTH WARD AS OF 12/31/2018 - WARD 4
60 W ST JOE ST	

Protested Item Assessed Value Tentative Taxable Value Classification Qualified Agricultural Property Exemption

1. PROTEST OF ASSESSMENT

(Complete this section for a protest of assessed value and/or tentative taxable value)

Assessed Amount 51,600	Owner's Estimated True Cash Value Exempt	Tentative Taxable Value 37,871	Year 2023
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2. PROTEST OF CLASSIFICATION

(Complete this section for a request to change the classification. The Board of Review must make their decision regarding classification in accordance with section 211.34c of the Michigan Compiled Laws. The Board of Review shall not be influenced by the effect that a particular classification has on that property's status as a homeowner's principal residence or qualified agricultural property.)

Classification of property on this year's assessment roll: 401
Classification should be: (Please check one of the following)
<input type="checkbox"/> Agricultural <input type="checkbox"/> Industrial <input type="checkbox"/> Timber Cutover <input type="checkbox"/> Utility (Personal Property Only) <input type="checkbox"/> Commercial <input type="checkbox"/> Residential <input type="checkbox"/> Developmental

3. PROTEST OF EXEMPTION FOR QUALIFIED AGRICULTURAL PROPERTY

(If the assessor has denied or changed the percentage of the exemption from the 18 mills of local school operating tax for qualified agricultural property, the owner may appeal this action to the March Board of Review. THE BOARD OF REVIEW HAS NO AUTHORITY TO CONSIDER OR ACT UPON THE EXEMPTION FROM THE 18 SCHOOL OPERATING MILLS FOR HOMEOWNER'S PRINCIPAL RESIDENCE PROPERTIES.)

Percent qualified agricultural exemption granted by assessor: (Enter 0 if exemption is denied)	Percent qualified agricultural exemption requested by Owner: (Enter 100 if full exemption requested)
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4. REASON FOR PROTEST

State reason(s) for protest of assessed value and/or the tentative taxable value and/or classification and/or qualified agricultural property exemption.

Poverty Exemption - MCL 211.7a

CERTIFICATION

Signature See Attached	Date 02/20/2023
Address	Phone Number

Monday 10:30 AM

FOR BOARD OF REVIEW USE ONLY

INSTRUCTIONS: Incorporate a copy of this form and the assigned number in the Board of Review minutes.

Petition Number M23-027	Parcel Code 006-126-276-02
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1. ASSESSED VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Assessed Value Changed From: 10,000 To: _____

Record of Vote - Board or three member committee of board.

Chairperson: YES NO [Signature] Member: YES NO [Signature] Member: YES NO [Signature]

Reason for Board Action:
Assessment Affirmed - No change

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O. Box 30232, Lansing, Mi. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on 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.

2. TENTATIVE TAXABLE VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Tentative Taxable Value Changed From: 10,000 To: _____

Record of Vote - Board or three member committee of board.

Chairperson: YES NO [Signature] Member: YES NO [Signature] Member: YES NO [Signature]

Reason for Board Action:
See Above

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O. Box 30232, Lansing, Mi. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on 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.

3. CLASSIFICATION

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Classification Changed From: 402 To: _____

Record of Vote - Board or three member committee of board.

Chairperson: YES NO _____ Member: YES NO _____ Member: YES NO _____

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding classification, appeal is made by sending Form 2167 to the State Tax Commission, P.O. Box 30471, Lansing, Mi. 48909 by June 30.

4. QUALIFIED AGRICULTURAL PROPERTY EXEMPTION

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Exemption Request Denied Exemption percent modified from _____ % To: _____ %

Record of Vote - Board or three member committee of board.

Chairperson: YES NO _____ Member: YES NO _____ Member: YES NO _____

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding tentative taxable value, you must appeal that decision by filing a petition with the Michigan Tax Tribunal, P.O. Box 30232, Lansing, Mi. 48909 by July 31. The petition must be filed on 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.

5. Adjournment

Date of Final Adjournment of Board of Review
3-15-2023

Board of Review Secretary Signature
Becki Jaeger

Date
3-14-2023

Petition to Board of Review

M23-027

L-4035

This form is issued under the authority of P.A. 206 of 1893, as amended. Filing is voluntary, however you may not appeal to the Michigan Tax Tribunal or the State Tax Commission unless you first protest to the Board of Review

TO BE COMPLETED BY OWNER OR OWNER'S AGENT

Owner's Name (Please Print or Type) MCCARTY, LINDA	Petitioner's Name (If Other than Owner. Please Print or Type)
Township or City CITY OF HILLSDALE	County HILLSDALE

The undersigned protests the assessed value and/or the tentative taxable value and/or the property classification and/or the qualified agricultural property exemption of the following described property:

Property Identified (Parcel code required. Property address & legal description optional): 006-126-276-02 100 N WOLCOTT ST RR ROW	FORMER RR R/W SE 1/4 NE 1/4 SEC 26 B/W W LN WOLCOTT ST AND EAST LN CITY LIMITS W 66 FT THEREOF WOLCOTT ST R/W EXC COM E 1/4 COR SD SEC 26 TH W ALG E-W 1/4 LN 793 FT TH N 121.74 FT TO SLY LN SD RR R/W FOR POB TH S88°26'39"E ALG SD SLY LN 93.03 FT TH N 15 FT TH N88°26'39"W 93.03 FT ALG FENCE TH S 15 FT TO POB 3A M/L UNPLATTED SEC 26 T6S R3W FIRST WARD
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Protested Item Assessed Value Tentative Taxable Value Classification Qualified Agricultural Property Exemption

1. PROTEST OF ASSESSMENT

(Complete this section for a protest of assessed value and/or tentative taxable value)

Assessed Amount 10,000	Owner's Estimated True Cash Value	Tentative Taxable Value 10,000	Year 2023
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2. PROTEST OF CLASSIFICATION

(Complete this section for a request to change the classification. The Board of Review must make their decision regarding classification in accordance with section 211.34c of the Michigan Compiled Laws. The Board of Review shall not be influenced by the effect that a particular classification has on that property's status as a homeowner's principal residence or qualified agricultural property.)

Classification of property on this year's assessment roll: 402
Classification should be: (Please check one of the following)
<input type="checkbox"/> Agricultural <input type="checkbox"/> Industrial <input type="checkbox"/> Timber Cutover <input type="checkbox"/> Utility (Personal Property Only) <input type="checkbox"/> Commercial <input type="checkbox"/> Residential <input type="checkbox"/> Developmental

3. PROTEST OF EXEMPTION FOR QUALIFIED AGRICULTURAL PROPERTY

(If the assessor has denied or changed the percentage of the exemption from the 18 mills of local school operating tax for qualified agricultural property, the owner may appeal this action to the March Board of Review. THE BOARD OF REVIEW HAS NO AUTHORITY TO CONSIDER OR ACT UPON THE EXEMPTION FROM THE 18 SCHOOL OPERATING MILLS FOR HOMEOWNER'S PRINCIPAL RESIDENCE PROPERTIES.)

Percent qualified agricultural exemption granted by assessor: (Enter 0 if exemption is denied)	Percent qualified agricultural exemption requested by Owner: (Enter 100 if full exemption requested)
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4. REASON FOR PROTEST

State reason(s) for protest of assessed value and/or the tentative taxable value and/or classification and/or qualified agricultural property exemption.

over Assessment on Property

CERTIFICATION

Signature <i>Linda McCarty</i>	Date 02/24/2023
Address <i>333 E. Bacon St</i>	Phone Number

Monday @ 11:00 AM

FOR BOARD OF REVIEW USE ONLY

INSTRUCTIONS: Incorporate a copy of this form and the assigned number in the Board of Review minutes.

Petition Number M23-028	Parcel Code 006-221-276-06
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1. ASSESSED VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Assessed Value Changed From: **225,100** To: _____

Record of Vote - Board or three member committee of board

Chairperson: YES NO dk Member: YES NO me Member: YES NO Bj

Reason for Board Action:
Assessment Affirmed - No change

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O.Box 30232, Lansing, Mi. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on a Michigan Tax Tribunal for or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib.

2. TENTATIVE TAXABLE VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Tentative Taxable Value Changed From: **225,100** To: _____

Record of Vote - Board or three member committee of board

Chairperson: YES NO dk Member: YES NO me Member: YES NO Bj

Reason for Board Action:
See Above

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O.Box 30232, Lansing, Mi. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on a Michigan Tax Tribunal for or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib.

3. CLASSIFICATION

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Classification Changed From: **301** To: _____

Record of Vote - Board or three member committee of board

Chairperson: YES NO _____ Member: YES NO _____ Member: YES NO _____

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding classification, appeal is made by sending Form 2167 to the State Tax Commission, P.O. Box 30471, Lansing, Mi. 48909 by June 30.

4. QUALIFIED AGRICULTURAL PROPERTY EXEMPTION

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Exemption Request Denied Exemption percent modified from _____ % To: _____ %

Record of Vote - Board or three member committee of board

Chairperson: YES NO _____ Member: YES NO _____ Member: YES NO _____

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding tentative taxable value, you must appeal that decision by filing a petition with the Michigan Tax Tribunal, P.O. Box 30232, Lansing, Mi. 48909 by July 31. The petition must be filed on 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.

5. Adjournment

Date of Final adjournment of Board of Review
3-14-2023

Board of Review Secretary Signature Date
Berli Jaeger **3-14-2023**

Petition to Board of Review

L-4035

This form is issued under the authority of P.A. 206 of 1893, as amended. Filing is voluntary, however you may not appeal to the Michigan Tax Tribunal or the State Tax Commission unless you first protest to the Board of Review

TO BE COMPLETED BY OWNER OR OWNER'S AGENT

Owner's Name (Please Print or Type) WOODKO PROPERTY GROUP LLC	Petitioner's Name (If Other than Owner. Please Print or Type)
Township or City CITY OF HILLSDALE	County HILLSDALE

The undersigned protests the assessed value and/or the tentative taxable value and/or the property classification and/or the qualified agricultural property exemption of the following described property:

Property Identified (Parcel code required. Property address & legal description optional):	
006-221-276-06	LOT 26 3. 14A M/L HILLSDALE INDUSTRIAL PARK NO 2 SEC 21 T6W R3W SECOND WARD INDUSTRIAL FACILITIES EXEMPTION CERTIFICATE #2019-045 REAL NEW FACILITY BEG DEC 31, 2019 END DEC 30, 2029 IFT PARCEL 006-919-045-00 REVOKED EFF DEC 30, 2023
231 MECHANIC ST	

Protested Item Assessed Value Tentative Taxable Value Classification Qualified Agricultural Property Exemption

1. PROTEST OF ASSESSMENT

(Complete this section for a protest of assessed value and/or tentative taxable value)

Assessed Amount 225,100	Owner's Estimated True Cash Value 350,000	Tentative Taxable Value 225,100	Year 2023
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2. PROTEST OF CLASSIFICATION

(Complete this section for a request to change the classification. The Board of Review must make their decision regarding classification in accordance with section 211.34c of the Michigan Compiled Laws. The Board of Review shall not be influenced by the effect that a particular classification has on that property's status as a homeowner's principal residence or qualified agricultural property.)

Classification of property on this year's assessment roll: 301
Classification should be: (Please check one of the following)
<input type="checkbox"/> Agricultural <input checked="" type="checkbox"/> Industrial <input type="checkbox"/> Timber Cutover <input type="checkbox"/> Utility (Personal Property Only) <input type="checkbox"/> Commercial <input type="checkbox"/> Residential <input type="checkbox"/> Developmental

3. PROTEST OF EXEMPTION FOR QUALIFIED AGRICULTURAL PROPERTY

(If the assessor has denied or changed the percentage of the exemption from the 18 mills of local school operating tax for qualified agricultural property, the owner may appeal this action to the March Board of Review. THE BOARD OF REVIEW HAS NO AUTHORITY TO CONSIDER OR ACT UPON THE EXEMPTION FROM THE 18 SCHOOL OPERATING MILLS FOR HOMEOWNER'S PRINCIPAL RESIDENCE PROPERTIES.)

Percent qualified agricultural exemption granted by assessor: (Enter 0 if exemption is denied)	Percent qualified agricultural exemption requested by Owner: (Enter 100 if full exemption requested)
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4. REASON FOR PROTEST

State reason(s) for protest of assessed value and/or the tentative taxable value and/or classification and/or qualified agricultural property exemption.

Building was bought on investment based on tenants lease, Tenant went bankrupt; bankrupt Tenant left building in bad shape.

CERTIFICATION

Signature <i>[Signature]</i>	Date 03/13/2023
Address 4277 Okemos Rd. #200, Okemos, MI 48864	Phone Number 310-633-3001

Monday @ 1:30 PM
Came in @ 12:30 PM

FOR BOARD OF REVIEW USE ONLY

INSTRUCTIONS: Incorporate a copy of this form and the assigned number in the Board of Review minutes.

Petition Number M23-029	Parcel Code 006-227-178-11
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1. ASSESSED VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Assessed Value Changed From: **84,100** To: _____

Record of Vote - Board or three member committee of board

Chairperson: YES NO JA Member: YES NO JS Member: YES NO BJ

Reason for Board Action:
Assessment Affirmed - No change

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O. Box 30232, Lansing, Mi. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on a Michigan Tax Tribunal for or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib.

2. TENTATIVE TAXABLE VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Tentative Taxable Value Changed From: **67,308** To: _____

Record of Vote - Board or three member committee of board

Chairperson: YES NO JA Member: YES NO JS Member: YES NO BJ

Reason for Board Action:
None See Above

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O. Box 30232, Lansing, Mi. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on a Michigan Tax Tribunal for or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib.

3. CLASSIFICATION

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Classification Changed From: **401** To: _____

Record of Vote - Board or three member committee of board

Chairperson: YES NO _____ Member: YES NO _____ Member: YES NO _____

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding classification, appeal is made by sending Form 2167 to the State Tax Commission, P.O. Box 30471, Lansing, Mi. 48909 by June 30.

4. QUALIFIED AGRICULTURAL PROPERTY EXEMPTION

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Exemption Request Denied Exemption percent modified from _____ % To: _____ %

Record of Vote - Board or three member committee of board

Chairperson: YES NO _____ Member: YES NO _____ Member: YES NO _____

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding tentative taxable value, you must appeal that decision by filing a petition with the Michigan Tax Tribunal, P.O. Box 30232, Lansing, Mi. 48909 by July 31. The petition must be filed on 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.

5. Adjournment

Date of Final adjournment of Board of Review
3-14-2023

Board of Review Secretary Signature
Berli Jaeger

Date
3-14-2023

Petition to Board of Review

L-4035

This form is issued under the authority of P.A. 206 of 1893, as amended. Filing is voluntary, however you may not appeal to the Michigan Tax Tribunal or the State Tax Commission unless you first protest to the Board of Review.

TO BE COMPLETED BY OWNER OR OWNER'S AGENT

Owner's Name (Please Print or Type) Brianna Regan	Pellfioner's Name (If Other than Owner. Please Print or Type) Brianna and Jeremiah Regan
Township or City Hillsdale	County Hillsdale

The undersigned protests the assessed value and/or the tentative taxable value and/or the property classification and/or the qualified agricultural property exemption of the following described property:

Property Identified (Parcel code required. Property address & legal description optional) Parcel Number: 30-006-227-178-11 Address: 36 Glendale Ave Legal Description: Lot 28 Sec 27 T6S R3W Glendale Addn

Protested Item Assessed Value Tentative Taxable Value Classification Qualified Agricultural Property Exemption

1. PROTEST OF ASSESSMENT

(Complete this section for a protest of assessed value and/or tentative taxable value)

Assessed Amount \$84,100	Owner's Estimate of True Cash Value \$155,000	Tentative Taxable Value \$77,500	Year 2023
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2. PROTEST OF CLASSIFICATION

(Complete this section for a request to change the classification. The Board of Review must make their decision regarding classification in accordance with Section 211.34c of the Michigan Compiled Laws. The Board of Review shall not be influenced by the effect that a particular classification has on that property's status as a homeowner's principal residence or qualified agricultural property.)

Classification of property on this year's assessment roll
Classification should be (check one of the following):
<input type="checkbox"/> Agricultural <input type="checkbox"/> Industrial <input type="checkbox"/> Timber Cutover <input type="checkbox"/> Utility (Personal Property Only)
<input type="checkbox"/> Commercial <input type="checkbox"/> Residential <input type="checkbox"/> Developmental

3. PROTEST OF EXEMPTION FOR QUALIFIED AGRICULTURAL PROPERTY


(If the assessor has denied or changed the percentage of the exemption from the 18 mills of local school operating tax for qualified agricultural property, the owner may appeal this action to the March Board of Review. THE BOARD OF REVIEW HAS NO AUTHORITY TO CONSIDER OR ACT UPON THE EXEMPTION FROM THE 18 SCHOOL OPERATING MILLS FOR HOMEOWNER'S PRINCIPAL RESIDENCE PROPERTIES.)

Percent qualified agricultural exemption granted by assessor (Enter 0 if exemption denied)	Percent qualified agricultural exemption requested by owner (Enter 100 if full exemption requested)
--	---

4. REASON FOR PROTEST

State reason(s) for protest of assessed value and/or the tentative taxable value and/or classification and/or qualified agricultural property exemption Property values in Hillsdale have gone down, not up, by available information (see attached). This is assisted by increase in home interest rates. On the Notice of Assessment, assessor provided no reason for change (box 6). Zillow chronically overvalues homes (we purchased the home for \$12,500 below the Zestimate in 2018), yet they still show a decrease in value, as opposed to your stated increase.

CERTIFICATION

Signature 	Date 3/2/2023
Address 36 Glendale Ave	Phone Number (248) 762-0741

Monday @ 1:00 PM

FOR BOARD OF REVIEW USE ONLY

INSTRUCTIONS: Incorporate a copy of this form and the assigned number in the Board of Review minutes.

Petition Number M23-030	Parcel Code 006-126-204-05
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1. ASSESSED VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Assessed Value Changed From: **80,600** To: _____

Record of Vote - Board or three member committee of board

Chairperson: YES NO JK Member: YES NO ou Member: YES NO By

Reason for Board Action:
over income allotment

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O.Box 30232, Lansing, Mi. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on a Michigan Tax Tribunal for or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib.

2. TENTATIVE TAXABLE VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Tentative Taxable Value Changed From: **67,830** To: _____

Record of Vote - Board or three member committee of board

Chairperson: YES NO JK Member: YES NO ou Member: YES NO By

Reason for Board Action:
See Above

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O.Box 30232, Lansing, Mi. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on a Michigan Tax Tribunal for or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib.

3. CLASSIFICATION

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Classification Changed From: **401** To: _____

Record of Vote - Board or three member committee of board

Chairperson: YES NO _____ Member: YES NO _____ Member: YES NO _____

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding classification, appeal is made by sending Form 2167 to the State Tax Commission, P.O. Box 30471, Lansing, Mi. 48909 by June 30.

4. QUALIFIED AGRICULTURAL PROPERTY EXEMPTION

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Exemption Request Denied Exemption percent modified from _____ % To: _____ %

Record of Vote - Board or three member committee of board

Chairperson: YES NO _____ Member: YES NO _____ Member: YES NO _____

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding tentative taxable value, you must appeal that decision by filing a petition with the Michigan Tax Tribunal, P.O. Box 30232, Lansing, Mi. 48909 by July 31. The petition must be filed on 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.

5. Adjournment

Date of Final adjournment of Board of Review
3-14-2023

Board of Review Secretary Signature: Berki Jaeger Date: **3-14-2023**

Petition to Board of Review

L-4035

This form is issued under the authority of P.A. 206 of 1893, as amended. Filing is voluntary, however you may not appeal to the Michigan Tax Tribunal or the State Tax Commission unless you first protest to the Board of Review

TO BE COMPLETED BY OWNER OR OWNER'S AGENT

Owner's Name (Please Print or Type) BRUNS, JACOB A & CHRISTINA L	Petitioner's Name (If Other than Owner. Please Print or Type)
Township or City CITY OF HILLSDALE	County HILLSDALE

The undersigned protests the assessed value and/or the tentative taxable value and/or the property classification and/or the qualified agricultural property exemption of the following described property:

Property Identified (Parcel code required. Property address & legal description optional): 006-126-204-05 114 ORCHARD RIDGE PKWY LOT 25 0.32A M/L SUPERVISORS PLAT ORCHARD RIDGE SEC 26 T6S R3W FIRST WARD
--

Assessed Value
 Tentative Taxable Value
 Classification
 Qualified Agricultural Property Exemption

1. PROTEST OF ASSESSMENT

(Complete this section for a protest of assessed value and/or tentative taxable value)

Assessed Amount 80,600	Owner's Estimated True Cash Value	Tentative Taxable Value 67,830	Year 2023
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2. PROTEST OF CLASSIFICATION

(Complete this section for a request to change the classification. The Board of Review must make their decision regarding classification in accordance with section 211.34c of the Michigan Compiled Laws. The Board of Review shall not be influenced by the effect that a particular classification has on that property's status as a homeowner's principal residence or qualified agricultural property.)

Classification of property on this year's assessment roll: 401
Classification should be: (Please check one of the following)
<input type="checkbox"/> Agricultural <input type="checkbox"/> Industrial <input type="checkbox"/> Timber Cutover <input type="checkbox"/> Utility (Personal Property Only)
<input type="checkbox"/> Commercial <input type="checkbox"/> Residential <input type="checkbox"/> Developmental

3. PROTEST OF EXEMPTION FOR QUALIFIED AGRICULTURAL PROPERTY

(If the assessor has denied or changed the percentage of the exemption from the 18 mills of local school operating tax for qualified agricultural property, the owner may appeal this action to the March Board of Review. THE BOARD OF REVIEW HAS NO AUTHORITY TO CONSIDER OR ACT UPON THE EXEMPTION FROM THE 18 SCHOOL OPERATING MILLS FOR HOMEOWNER'S PRINCIPAL RESIDENCE PROPERTIES.)

Percent qualified agricultural exemption granted by assessor: (Enter 0 if exemption is denied)	Percent qualified agricultural exemption requested by Owner: (Enter 100 if full exemption requested)
--	--

4. REASON FOR PROTEST

State reason(s) for protest of assessed value and/or the tentative taxable value and/or classification and/or qualified agricultural property exemption.

poverty exemption

CERTIFICATION

Signature <i>CU RL</i>	Date 03/13/2023
Address <i>114 Orchard ridge pkwy Hillsdale 49242</i>	Phone Number <i>602-349-7699</i>

FOR BOARD OF REVIEW USE ONLY

INSTRUCTIONS: Incorporate a copy of this form and the assigned number in the Board of Review minutes.

Petition Number M23-031	Parcel Code 006-327-452-24
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1. ASSESSED VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.
 Denied Assessed Value Changed From: **64,200** To: _____

Record of Vote - Board or three member committee of board
Chairperson: YES NO Member: YES NO Member: YES NO

Reason for Board Action:
Assessment Affirmed - No change

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O. Box 30232, Lansing, Mi. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on a Michigan Tax Tribunal for or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib.

2. TENTATIVE TAXABLE VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.
 Denied Tentative Taxable Value Changed From: **52,670** To: _____

Record of Vote - Board or three member committee of board
Chairperson: YES NO Member: YES NO Member: YES NO

Reason for Board Action:
See Above

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O. Box 30232, Lansing, Mi. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on a Michigan Tax Tribunal for or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib.

3. CLASSIFICATION

Disposition by Board of Review. The Board of Review must state the reason for its action below.
 Denied Classification Changed From: **401** To: _____

Record of Vote - Board or three member committee of board
Chairperson: YES NO Member: YES NO Member: YES NO

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding classification, appeal is made by sending Form 2167 to the State Tax Commission, P.O. Box 30471, Lansing, Mi. 48909 by June 30.

4. QUALIFIED AGRICULTURAL PROPERTY EXEMPTION

Disposition by Board of Review. The Board of Review must state the reason for its action below.
 Exemption Request Denied Exemption percent modified from _____ % To: _____ %

Record of Vote - Board or three member committee of board
Chairperson: YES NO Member: YES NO Member: YES NO

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding tentative taxable value, you must appeal that decision by filing a petition with the Michigan Tax Tribunal, P.O. Box 30232, Lansing, Mi. 48909 by July 31. The petition must be filed on 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.

5. Adjournment

Date of Final adjournment of Board of Review
3-14-2023

Board of Review Secretary Signature Date
Brexi Jaeger **3-14-2023**

Petition to Board of Review

L-4035

This form is issued under the authority of P.A. 206 of 1893, as amended. Filing is voluntary, however you may not appeal to the Michigan Tax Tribunal or the State Tax Commission unless you first protest to the Board of Review

TO BE COMPLETED BY OWNER OR OWNER'S AGENT

Owner's Name (Please Print or Type) TONCRAY, CONSTANCE JEAN	Petitioner's Name (If Other than Owner. Please Print or Type)
Township or City CITY OF HILLSDALE	County HILLSDALE

The undersigned protests the assessed value and/or the tentative taxable value and/or the property classification and/or the qualified agricultural property exemption of the following described property:

Property Identified (Parcel code required. Property address & legal description optional):	
006-327-452-24	LOT 5 EXC N 16.5 FT BY 132 FT S OF LOT 4 ALSO EXC S 8.25 FT BY 132 FT N OF LOT 6 ALSO EXC BEG SE COR LOT 47 TH S ALG E LN SD LOT EXT 16.5 FT TH W TO A PT INTG ELY LN LOT 43 EXT TH SWLY ALG SD ELY LN EXT TO NELY COR SD LOT 43 TH NLY ALG NLY LN SD LOT 43 TO W LN SD LOT 5 TH NLY 16.5 FT TO S LN SD LOT 47 TH E ALG SD LN TO POB 0.26A +/- PT LOT 5 KINYONS ADDN SEC 27 T6S R3W THIRD WARD AS OF 12/31/2018 - WARD 3
22 READING AVE	

Assessed Value
 Tentative Taxable Value
 Classification
 Qualified Agricultural Property Exemption

1. PROTEST OF ASSESSMENT

(Complete this section for a protest of assessed value and/or tentative taxable value)

Assessed Amount 64,200	Owner's Estimated True Cash Value	Tentative Taxable Value 52,670	Year 2023
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2. PROTEST OF CLASSIFICATION

(Complete this section for a request to change the classification. The Board of Review must make their decision regarding classification in accordance with section 211.34c of the Michigan Compiled Laws. The Board of Review shall not be influenced by the effect that a particular classification has on that property's status as a homeowner's principal residence or qualified agricultural property.)

Classification of property on this year's assessment roll: 401
Classification should be: (Please check one of the following)
<input type="checkbox"/> Agricultural <input type="checkbox"/> Industrial <input type="checkbox"/> Timber Cutover <input type="checkbox"/> Utility (Personal Property Only)
<input type="checkbox"/> Commercial <input checked="" type="checkbox"/> Residential <input type="checkbox"/> Developmental

3. PROTEST OF EXEMPTION FOR QUALIFIED AGRICULTURAL PROPERTY

(If the assessor has denied or changed the percentage of the exemption from the 18 mills of local school operating tax for qualified agricultural property, the owner may appeal this action to the March Board of Review. THE BOARD OF REVIEW HAS NO AUTHORITY TO CONSIDER OR ACT UPON THE EXEMPTION FROM THE 18 SCHOOL OPERATING MILLS FOR HOMEOWNER'S PRINCIPAL RESIDENCE PROPERTIES.)

Percent qualified agricultural exemption granted by assessor: (Enter 0 if exemption is denied)	Percent qualified agricultural exemption requested by Owner: (Enter 100 if full exemption requested)
--	--

4. REASON FOR PROTEST

State reason(s) for protest of assessed value and/or the tentative taxable value and/or classification and/or qualified agricultural property exemption.

QUESTIONING INCREASE AMOUNT

CERTIFICATION

Signature <i>C. Toncray</i>	Date 03/13/2023
Address <i>22 Reading Ave</i>	Phone Number <i>517 304-4011</i>

Mon 1:15PM

FOR BOARD OF REVIEW USE ONLY

INSTRUCTIONS: Incorporate a copy of this form and the assigned number in the Board of Review minutes.

Petition Number M23-032	Parcel Code 006-327-455-15
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1. ASSESSED VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Assessed Value Changed From: 68,000 To: 65,500⁰⁰ / 66,800 B1

Record of Vote - Board or three member committee of board

Chairperson: YES NO JK Member: YES NO JW Member: YES NO By

Reason for Board Action:
Assessment changed based on reappraisal

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O.Box 30232, Lansing, MI. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on a Michigan Tax Tribunal for or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib.

2. TENTATIVE TAXABLE VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Tentative Taxable Value Changed From: 62,685 To: _____

Record of Vote - Board or three member committee of board

Chairperson: YES NO _____ Member: YES NO _____ Member: YES NO _____

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O.Box 30232, Lansing, MI. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on a Michigan Tax Tribunal for or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib.

3. CLASSIFICATION

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Classification Changed From: 401 To: _____

Record of Vote - Board or three member committee of board

Chairperson: YES NO _____ Member: YES NO _____ Member: YES NO _____

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding classification, appeal is made by sending Form 2167 to the State Tax Commission, P.O. Box 30471, Lansing, MI. 48909 by June 30.

4. QUALIFIED AGRICULTURAL PROPERTY EXEMPTION

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Exemption Request Denied Exemption percent modified from _____ % To: _____ %

Record of Vote - Board or three member committee of board

Chairperson: YES NO _____ Member: YES NO _____ Member: YES NO _____

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding tentative taxable value, you must appeal that decision by filing a petition with the Michigan Tax Tribunal, P.O. Box 30232, Lansing, MI. 48909 by July 31. The petition must be filed on 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.

5. Adjournment

Date of Final adjournment of Board of Review
3-14-2023

Board of Review Secretary Signature
Berki Jaeger

Date
3-14-2023

Petition to Board of Review

L-4035

This form is issued under the authority of P.A. 206 of 1893, as amended. Filing is voluntary, however you may not appeal to the Michigan Tax Tribunal or the State Tax Commission unless you first protest to the Board of Review

TO BE COMPLETED BY OWNER OR OWNER'S AGENT

Owner's Name (Please Print or Type) PELHAM, TIMOTHY A	Petitioner's Name (If Other than Owner. Please Print or Type)
Township or City CITY OF HILLSDALE	County HILLSDALE

The undersigned protests the assessed value and/or the tentative taxable value and/or the property classification and/or the qualified agricultural property exemption of the following described property:

Property identified (Parcel code required. Property address & legal description optional): 006-327-455-15 85 READING AVE	BEG SW COR LOT 20 TERPENINGS ADDN TH SWLY ALG ELY LN READING AVE 181.17 FT TH SELY TO PT 141 FT W AND 87 FT N OF SW COR LOT 14 CORTRIGHTS ADDN TH N50°25'E 97.3 FT TO PT 149 FT N AND 86 FT W OF SW COR LOT 14 CORTRIGHTS ADDN TH E 8 OR 9 FT TH N 33 FT TH N71°34'W 146.25 FT TO POB 0.54A+- UNPLATTED SEC 27 T6S R3W THIRD WARD
--	--

Protested Item Assessed Value Tentative Taxable Value Classification Qualified Agricultural Property Exemption

1. PROTEST OF ASSESSMENT

(Complete this section for a protest of assessed value and/or tentative taxable value)

Assessed Amount 68,000	Owner's Estimated True Cash Value	Tentative Taxable Value 62,685	Year 2023
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2. PROTEST OF CLASSIFICATION

(Complete this section for a request to change the classification. The Board of Review must make their decision regarding classification in accordance with section 211.34c of the Michigan Compiled Laws. The Board of Review shall not be influenced by the effect that a particular classification has on that property's status as a homeowner's principal residence or qualified agricultural property.)

Classification of property on this year's assessment roll: 401
Classification should be: (Please check one of the following)
<input type="checkbox"/> Agricultural <input type="checkbox"/> Industrial <input type="checkbox"/> Timber Cutover <input type="checkbox"/> Utility (Personal Property Only) <input type="checkbox"/> Commercial <input checked="" type="checkbox"/> Residential <input type="checkbox"/> Developmental

3. PROTEST OF EXEMPTION FOR QUALIFIED AGRICULTURAL PROPERTY

(If the assessor has denied or changed the percentage of the exemption from the 18 mills of local school operating tax for qualified agricultural property, the owner may appeal this action to the March Board of Review. THE BOARD OF REVIEW HAS NO AUTHORITY TO CONSIDER OR ACT UPON THE EXEMPTION FROM THE 18 SCHOOL OPERATING MILLS FOR HOMEOWNER'S PRINCIPAL RESIDENCE PROPERTIES.)

Percent qualified agricultural exemption granted by assessor. (Enter 0 if exemption is denied)	Percent qualified agricultural exemption requested by Owner. (Enter 100 if full exemption requested)
--	--

4. REASON FOR PROTEST

State reason(s) for protest of assessed value and/or the tentative taxable value and/or classification and/or qualified agricultural property exemption.

Property is over evaluated. House was bought in 2021 for \$70,000.00. Comparable property sales in the area is only one of the criteria for evaluation. The house has not had any improvements made to allow this high evaluation. Our bank did an appraisal for \$82,500 when the home was purchased.

CERTIFICATION

Signature Timothy Pelham	Date 02/28/2023
Address 77 Reading Avenue Hillsdale Michigan 49242	Phone Number 225-268-5081

Monday @ 2:15 PM

FOR BOARD OF REVIEW USE ONLY

INSTRUCTIONS: Incorporate a copy of this form and the assigned number in the Board of Review minutes.

Petition Number M23-033	Parcel Code 006-215-301-09
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1. ASSESSED VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Assessed Value Changed From: 234,800 To: _____

Record of Vote - Board or three member committee of board

Chairperson: YES NO JA Initials Member: YES NO ou Initials Member: YES NO Bi Initials

Reason for Board Action:
Assessment Affirmed - No Change

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O. Box 30232, Lansing, Mi. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on 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.

2. TENTATIVE TAXABLE VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Tentative Taxable Value Changed From: 185,805 To: _____

Record of Vote - Board or three member committee of board

Chairperson: YES NO JA Initials Member: YES NO ou Initials Member: YES NO Bi Initials

Reason for Board Action:
See Above

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O. Box 30232, Lansing, Mi. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on 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.

3. CLASSIFICATION

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Classification Changed From: 401 To: _____

Record of Vote - Board or three member committee of board

Chairperson: YES NO _____ Initials Member: YES NO _____ Initials Member: YES NO _____ Initials

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding classification, appeal is made by sending Form 2167 to the State Tax Commission, P.O. Box 30471, Lansing, Mi. 48909 by June 30.

4. QUALIFIED AGRICULTURAL PROPERTY EXEMPTION

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Exemption Request Denied Exemption percent modified from _____ % To: _____ %

Record of Vote - Board or three member committee of board

Chairperson: YES NO _____ Initials Member: YES NO _____ Initials Member: YES NO _____ Initials

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding tentative taxable value, you must appeal that decision by filing a petition with the Michigan Tax Tribunal, P.O. Box 30232, Lansing, Mi. 48909 by July 31. The petition must be filed on 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.

5. Adjournment

Date of Final adjournment of Board of Review
3-14-2023

Board of Review Secretary Signature Becki Jaeger	Date 3-14-2023
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Petition to Board of Review

L-4035

This form is issued under the authority of P.A. 206 of 1893, as amended. Filing is voluntary, however you may not appeal to the Michigan Tax Tribunal or the State Tax Commission unless you first protest to the Board of Review

TO BE COMPLETED BY OWNER OR OWNER'S AGENT

Owner's Name (Please Print or Type) WHALEN, DAVID & JANET	Petitioner's Name (If Other than Owner, Please Print or Type)
Township or City CITY OF HILLSDALE	County HILLSDALE

The undersigned protests the assessed value and/or the tentative taxable value and/or the property classification and/or the qualified agricultural property exemption of the following described property:

Property Identified (Parcel code required. Property address & legal description optional):	
006-215-301-09	COM CEN SEC 15 S00°05'56"W ALG N-S 1/4 LN 316.23 FT TH S87°36'07"W 578.05 FT TO POB TH S85°39'50"W 600.26 FT TH S20°22'02"W 567.95 FT TO C/L EMERY MILL CREEK TH S36°11'36"E ALG SD C/L 67.57 FT TH CONT ALG SD C/L N55°51'E 172.79 FT TH CONT ALG SD C/L S02°58'08"E 136.18 FT TH CONT ALG SD C/L S64°53'07"E 35.34 FT TH CONT ALG SD C/L N42°20'13"E 121.75 FT TH CONT ALG SD C/L S60°12'29"E 50.03 FT TH N45°43'38"E 718.27 FT TH NWLY 151.98 FT CRV RT RAD 93 FT CEN ANGLE 93°37'50" CH BEAR N28°5
38 WILDLIFE DR	

Assessed Value
 Tentative Taxable Value
 Classification
 Qualified Agricultural Property Exemption

1. PROTEST OF ASSESSMENT

(Complete this section for a protest of assessed value and/or tentative taxable value)

Assessed Amount 234,800	Owner's Estimated True Cash Value <i>I have no idea</i>	Tentative Taxable Value 185,805	Year 2023
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2. PROTEST OF CLASSIFICATION

(Complete this section for a request to change the classification. The Board of Review must make their decision regarding classification in accordance with section 211.34c of the Michigan Compiled Laws. The Board of Review shall not be influenced by the effect that a particular classification has on that property's status as a homeowner's principal residence or qualified agricultural property.)

Classification of property on this year's assessment roll: 401			
Classification should be: (Please check one of the following)			
<input type="checkbox"/> Agricultural	<input type="checkbox"/> Industrial	<input type="checkbox"/> Timber Cutover	<input type="checkbox"/> Utility (Personal Property Only)
<input type="checkbox"/> Commercial	<input type="checkbox"/> Residential	<input type="checkbox"/> Developmental	<input checked="" type="checkbox"/> forest/wetland

3. PROTEST OF EXEMPTION FOR QUALIFIED AGRICULTURAL PROPERTY

(If the assessor has denied or changed the percentage of the exemption from the 18 mills of local school operating tax for qualified agricultural property, the owner may appeal this action to the March Board of Review. THE BOARD OF REVIEW HAS NO AUTHORITY TO CONSIDER OR ACT UPON THE EXEMPTION FROM THE 18 SCHOOL OPERATING MILLS FOR HOMEOWNER'S PRINCIPAL RESIDENCE PROPERTIES.)

Percent qualified agricultural exemption granted by assessor. (Enter 0 if exemption is denied)	Percent qualified agricultural exemption requested by Owner. (Enter 100 if full exemption requested)
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4. REASON FOR PROTEST

State reason(s) for protest of assessed value and/or the tentative taxable value and/or classification and/or qualified agricultural property exemption.

7.36 a. with house but 5 a. is wetlands. EBLT regulates the use which is greatly restricted yet taxed. I protest 2a. but we have no fire hydrants so we are caught in under the tarp.

Signature <i>David Whalen</i>	Date 03/13/2023
Address <i>38 Wildlife Dr.</i>	Phone Number <i>(517) 617-1671</i>

Monday 2:00 PM

FOR BOARD OF REVIEW USE ONLY

INSTRUCTIONS: Incorporate a copy of this form and the assigned number in the Board of Review minutes.

Petition Number M23-034	Parcel Code 006-334-210-36
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1. ASSESSED VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Assessed Value Changed From: 48,900 To: _____

Record of Vote - Board or three member committee of board

Chairperson: YES NO [Initials] Member: YES NO [Initials] Member: YES NO [Initials]

Reason for Board Action:
Assessment Affirmed - No change

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O. Box 30232, Lansing, Mi. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on a Michigan Tax Tribunal for or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib.

2. TENTATIVE TAXABLE VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Tentative Taxable Value Changed From: 37,178 To: _____

Record of Vote - Board or three member committee of board

Chairperson: YES NO [Initials] Member: YES NO [Initials] Member: YES NO [Initials]

Reason for Board Action:
Assessment Affirmed - No change

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O. Box 30232, Lansing, Mi. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on a Michigan Tax Tribunal for or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib.

3. CLASSIFICATION

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Classification Changed From: 401 To: _____

Record of Vote - Board or three member committee of board

Chairperson: YES NO [Initials] Member: YES NO [Initials] Member: YES NO [Initials]

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding classification, appeal is made by sending Form 2167 to the State Tax Commission, P.O. Box 30471, Lansing, Mi. 48909 by June 30.

4. QUALIFIED AGRICULTURAL PROPERTY EXEMPTION

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Exemption Request Denied Exemption percent modified from _____ % To: _____ %

Record of Vote - Board or three member committee of board

Chairperson: YES NO [Initials] Member: YES NO [Initials] Member: YES NO [Initials]

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding tentative taxable value, you must appeal that decision by filing a petition with the Michigan Tax Tribunal, P.O. Box 30232, Lansing, Mi. 48909 by July 31. The petition must be filed on 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.

5. Adjournment

Date of Final adjournment of Board of Review
3-14-2023

Board of Review Secretary Signature Berki Jaeger	Date 3-14-2023
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Petition to Board of Review

L-4035

This form is issued under the authority of P.A. 206 of 1893, as amended. Filing is voluntary, however you may not appeal to the Michigan Tax Tribunal or the State Tax Commission unless you first protest to the Board of Review

TO BE COMPLETED BY OWNER OR OWNER'S AGENT

Owner's Name (Please Print or Type) BAILEY, JUDY L	Petitioner's Name (If Other than Owner. Please Print or Type)
Township or City CITY OF HILLSDALE	County HILLSDALE

The undersigned protests the assessed value and/or the tentative taxable value and/or the property classification and/or the qualified agricultural property exemption of the following described property:

Property Identified (Parcel code required. Property address & legal description optional): 006-334-210-36 16 W LYNWOOD BLVD	. W-3 COM AT NE COR LOT 132, TH W 100 FT, TH S 200 FT, TH E 100 FT, TH N 200 FT TO POB LYNWOOD TERRACE THIRD WARD AS OF 12/31/2018 - WARD 4
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Protested Item Assessed Value Tentative Taxable Value Classification Qualified Agricultural Property Exemption

1. PROTEST OF ASSESSMENT

(Complete this section for a protest of assessed value and/or tentative taxable value)

Assessed Amount 48,900	Owner's Estimated True Cash Value	Tentative Taxable Value 37,178	Year 2023
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2. PROTEST OF CLASSIFICATION

(Complete this section for a request to change the classification. The Board of Review must make their decision regarding classification in accordance with section 211.34c of the Michigan Compiled Laws. The Board of Review shall not be influenced by the effect that a particular classification has on that property's status as a homeowner's principal residence or qualified agricultural property.)

Classification of property on this year's assessment roll: 401
Classification should be: (Please check one of the following)
<input type="checkbox"/> Agricultural <input type="checkbox"/> Industrial <input type="checkbox"/> Timber Cutover <input type="checkbox"/> Utility (Personal Property Only) <input type="checkbox"/> Commercial <input checked="" type="checkbox"/> Residential <input type="checkbox"/> Developmental

3. PROTEST OF EXEMPTION FOR QUALIFIED AGRICULTURAL PROPERTY

(If the assessor has denied or changed the percentage of the exemption from the 18 mills of local school operating tax for qualified agricultural property, the owner may appeal this action to the March Board of Review. THE BOARD OF REVIEW HAS NO AUTHORITY TO CONSIDER OR ACT UPON THE EXEMPTION FROM THE 18 SCHOOL OPERATING MILLS FOR HOMEOWNER'S PRINCIPAL RESIDENCE PROPERTIES.)

Percent qualified agricultural exemption granted by assessor: (Enter 0 if exemption is denied)	Percent qualified agricultural exemption requested by Owner: (Enter 100 if full exemption requested)
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4. REASON FOR PROTEST

State reason(s) for protest of assessed value and/or the tentative taxable value and/or classification and/or qualified agricultural property exemption. <i>the house as termites BAD WINTER TAXES To High 1663.62 summer 545.31</i>

CERTIFICATION

Signature <i>Judy Bailey</i>	Date 03/02/2023
Address <i>1911 Parkwood Way Jackson 49203</i>	Phone Number <i>517-748-7073</i>

Parcel No. 006-123-352-07

Petition No. M23-035

2023 Taxable Value Calculations Worksheet

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

This form must be completed by the Board of Review (B of R) and made part of the Board of Review Record whenever a change is made to an individual parcel of property which causes Taxable Value to change.

Complete Section 1 if the B of R changes Capped Value.

SECTION 1		By Assessor	By B of R
2022 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor.").....=		0	30,622
Amount of Losses=		0	0
(See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)			
Amount of Additions=		0	0
(See pages 6-11 of STC Bulletin # 3 of 1995 for formulas. IMPORTANT: See STC Bulletin No. 3 of 1997 for change to formula for Replacement Construction).			
2023 Capped Value	= (2022 Taxable Value - Losses) X CPI + Additions		
	= (0 - 0) X 1.050 + 0		
	= 0 By B of R		
2023 Capped Value	= 0		

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

SECTION 2		By Assessor	By B of R
2023 Assessed Value	=	44,600	44,600
2023 Tentative SEV	= 2023 Assessed Value X 2023 Tentative Equalization Factor		
	= 44,600 X 1.000		
	= 44,600 By B of R		
2023 Tentative SEV	= 44,600		

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

2023 Tentative Taxable Value = 0

Signature of Secretary, Board of Review <i>Becki Jaeger</i>	Date 3-14-2023
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Tuesday @ 3:00 PM

FOR BOARD OF REVIEW USE ONLY

INSTRUCTIONS: Incorporate a copy of this form and the assigned number in the Board of Review minutes.

Petition Number M23-035	Parcel Code 006-123-352-07
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1. ASSESSED VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Assessed Value Changed From: **44,600** To: **EXEMPT**

Record of Vote - Board or three member committee of board

Chairperson: YES NO Initials Member: YES NO Initials Member: YES NO Initials

Reason for Board Action:
MCL 211.7u

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O.Box 30232, Lansing, Mi. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on a Michigan Tax Tribunal for or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib.

2. TENTATIVE TAXABLE VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Tentative Taxable Value Changed From: **32,153** To: **EXEMPT**

Record of Vote - Board or three member committee of board

Chairperson: YES NO Initials Member: YES NO Initials Member: YES NO Initials

Reason for Board Action:
MCL 211.7u

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O.Box 30232, Lansing, Mi. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on a Michigan Tax Tribunal for or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib.

3. CLASSIFICATION

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Classification Changed From: **401** To: _____

Record of Vote - Board or three member committee of board

Chairperson: YES NO Initials Member: YES NO Initials Member: YES NO Initials

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding classification, appeal is made by sending Form 2167 to the State Tax Commission, P.O. Box 30471, Lansing, Mi. 48909 by June 30.

4. QUALIFIED AGRICULTURAL PROPERTY EXEMPTION

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Exemption Request Denied Exemption percent modified from _____ % To: _____ %

Record of Vote - Board or three member committee of board

Chairperson: YES NO Initials Member: YES NO Initials Member: YES NO Initials

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding tentative taxable value, you must appeal that decision by filing a petition with the Michigan Tax Tribunal, P.O. Box 30232, Lansing, Mi. 48909 by July 31. The petition must be filed on 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.

5. Adjournment

Date of Final adjournment of Board of Review
3-14-2023

Board of Review Secretary Signature Berki Jaeger	Date 3-14-2023
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Petition to Board of Review

L-4035

This form is issued under the authority of P.A. 206 of 1893, as amended. Filing is voluntary, however you may not appeal to the Michigan Tax Tribunal or the State Tax Commission unless you first protest to the Board of Review

TO BE COMPLETED BY OWNER OR OWNER'S AGENT

Owner's Name (Please Print or Type) LOVELESS, KEVIN	Petitioner's Name (If Other than Owner. Please Print or Type)
Township or City CITY OF HILLSDALE	County HILLSDALE

The undersigned protests the assessed value and/or the tentative taxable value and/or the property classification and/or the qualified agricultural property exemption of the following described property:

Property Identified (Parcel code required. Property address & legal description optional): 006-123-352-07 197 UNION ST LOT 89 0.375A M/L BLK H BLACKMAR & GALLAHERS ADDN SEC 23 T6S R3W FIRST WARD
--

Protested Item Assessed Value Tentative Taxable Value Classification Qualified Agricultural Property Exemption

1. PROTEST OF ASSESSMENT

(Complete this section for a protest of assessed value and/or tentative taxable value)

Assessed Amount 44,600	Owner's Estimated True Cash Value <i>Exempt</i>	Tentative Taxable Value 32,153	Year 2023
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2. PROTEST OF CLASSIFICATION

(Complete this section for a request to change the classification. The Board of Review must make their decision regarding classification in accordance with section 211.34c of the Michigan Compiled Laws. The Board of Review shall not be influenced by the effect that a particular classification has on that property's status as a homeowner's principal residence or qualified agricultural property.)

Classification of property on this year's assessment roll: 401
Classification should be: (Please check one of the following)
<input type="checkbox"/> Agricultural <input type="checkbox"/> Industrial <input type="checkbox"/> Timber Cutover <input type="checkbox"/> Utility (Personal Property Only) <input type="checkbox"/> Commercial <input type="checkbox"/> Residential <input type="checkbox"/> Developmental

3. PROTEST OF EXEMPTION FOR QUALIFIED AGRICULTURAL PROPERTY

(If the assessor has denied or changed the percentage of the exemption from the 18 mills of local school operating tax for qualified agricultural property, the owner may appeal this action to the March Board of Review. THE BOARD OF REVIEW HAS NO AUTHORITY TO CONSIDER OR ACT UPON THE EXEMPTION FROM THE 18 SCHOOL OPERATING MILLS FOR HOMEOWNER'S PRINCIPAL RESIDENCE PROPERTIES.)

Percent qualified agricultural exemption granted by assessor: (Enter 0 if exemption is denied)	Percent qualified agricultural exemption requested by Owner: (Enter 100 if full exemption requested)
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4. REASON FOR PROTEST

State reason(s) for protest of assessed value and/or the tentative taxable value and/or classification and/or qualified agricultural property exemption. <i>Poverty Exemption - MCL 211.7a</i>

CERTIFICATION

Signature <i>See Attached</i>	Date 02/20/2023
Address	Phone Number

2023 Taxable Value Calculations Worksheet

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

Parcel No. 006-900-486-00

Petition No. M23-036

This form must be completed by the Board of Review (B of R) and made part of the Board of Review Record whenever a change is made to an individual parcel of property which causes Taxable Value to change.

Complete Section 1 if the B of R changes Capped Value.

SECTION 1		By Assessor	By B of R
2022 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor.")	=	<u>0</u>	<u>0</u>
Amount of Losses (See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)	=	<u>0</u>	<u>0</u>
Amount of Additions (See pages 6-11 of STC Bulletin # 3 of 1995 for formulas. IMPORTANT: See STC Bulletin No. 3 of 1997 for change to formula for Replacement Construction).	=	<u>90,000</u>	<u>0</u>
2023 Capped Value	= (2022 Taxable Value - Losses) X CPI + Additions		
	= (<u>0</u> - <u>0</u>) X <u>1.050</u> + <u>0</u>		
	= <u>0</u> By B of R		
2023 Capped Value	= <u>0</u>		

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

SECTION 2		By Assessor	By B of R
2023 Assessed Value	=	<u>90,000</u>	<u>0</u>
2023 Tentative SEV	= 2023 Assessed Value X 2023 Tentative Equalization Factor		
	= <u>0</u> X <u>1.000</u>		
	= <u>0</u> By B of R		
2023 Tentative SEV	= <u>0</u>		

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

2023 Tentative Taxable Value = 0

Signature of Secretary, Board of Review <i>Beiki Jaeger</i>	Date <u>3-14-2023</u>
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FOR BOARD OF REVIEW USE ONLY

INSTRUCTIONS: Incorporate a copy of this form and the assigned number in the Board of Review minutes.

Petition Number M23-036	Parcel Code 006-900-486-00
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1. ASSESSED VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Assessed Value Changed From: **90,000** To: **Exempt**

Record of Vote - Board or three member committee of board

Chairperson: YES NO Initials Member: YES NO Initials Member: YES NO Initials

Reason for Board Action:
MCL 211.70 Late file . File Directly to the MBOR

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O.Box 30232, Lansing, MI. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on a Michigan Tax Tribunal for or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib.

2. TENTATIVE TAXABLE VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Tentative Taxable Value Changed From: **90,000** To: **Exempt**

Record of Vote - Board or three member committee of board

Chairperson: YES NO Initials Member: YES NO Initials Member: YES NO Initials

Reason for Board Action:
See Above

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O.Box 30232, Lansing, MI. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on a Michigan Tax Tribunal for or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib.

3. CLASSIFICATION

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Classification Changed From: **251** To:

Record of Vote - Board or three member committee of board

Chairperson: YES NO Initials Member: YES NO Initials Member: YES NO Initials

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding classification, appeal is made by sending Form 2167 to the State Tax Commission, P.O. Box 30471, Lansing, MI. 48909 by June 30.

4. QUALIFIED AGRICULTURAL PROPERTY EXEMPTION

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Exemption Request Denied Exemption percent modified from % To: %

Record of Vote - Board or three member committee of board

Chairperson: YES NO Initials Member: YES NO Initials Member: YES NO Initials

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding tentative taxable value, you must appeal that decision by filing a petition with the Michigan Tax Tribunal, P.O. Box 30232, Lansing, MI. 48909 by July 31. The petition must be filed on 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.

5. Adjournment

Date of Final adjournment of Board of Review
3-14-2023

Board of Review Secretary Signature Date **3-14-2023**
Becki Jaeger

Petition to Board of Review

L-4035

This form is issued under the authority of P.A. 206 of 1893, as amended. Filing is voluntary, however you may not appeal to the Michigan Tax Tribunal or the State Tax Commission unless you first protest to the Board of Review

TO BE COMPLETED BY OWNER OR OWNER'S AGENT

Owner's Name (Please Print or Type) LORRIE MILLER LAW, PLC	Petitioner's Name (If Other than Owner. Please Print or Type) <i>Assessor</i>
Township or City CITY OF HILLSDALE	County HILLSDALE

The undersigned protests the assessed value and/or the tentative taxable value and/or the property classification and/or the qualified agricultural property exemption of the following described property:

Property Identified (Parcel code required. Property address & legal description optional): 006-900-486-00 3222 W CARLETON RD A	PERSONAL PROPERTY
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Protested Item
 Assessed Value
 Tentative Taxable Value
 Classification
 Qualified Agricultural Property Exemption

1. PROTEST OF ASSESSMENT

(Complete this section for a protest of assessed value and/or tentative taxable value)

Assessed Amount 90,000	Owner's Estimated True Cash Value <i>Exempt</i>	Tentative Taxable Value 90,000	Year 2023
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2. PROTEST OF CLASSIFICATION

(Complete this section for a request to change the classification. The Board of Review must make their decision regarding classification in accordance with section 211.34c of the Michigan Compiled Laws. The Board of Review shall not be influenced by the effect that a particular classification has on that property's status as a homeowner's principal residence or qualified agricultural property.)

Classification of property on this year's assessment roll: 251
Classification should be: (Please check one of the following)
<input type="checkbox"/> Agricultural <input type="checkbox"/> Industrial <input type="checkbox"/> Timber Cutover <input type="checkbox"/> Utility (Personal Property Only)
<input type="checkbox"/> Commercial <input type="checkbox"/> Residential <input type="checkbox"/> Developmental

3. PROTEST OF EXEMPTION FOR QUALIFIED AGRICULTURAL PROPERTY

(If the assessor has denied or changed the percentage of the exemption from the 18 mills of local school operating tax for qualified agricultural property, the owner may appeal this action to the March Board of Review. THE BOARD OF REVIEW HAS NO AUTHORITY TO CONSIDER OR ACT UPON THE EXEMPTION FROM THE 18 SCHOOL OPERATING MILLS FOR HOMEOWNER'S PRINCIPAL RESIDENCE PROPERTIES.)

Percent qualified agricultural exemption granted by assessor: (Enter 0 if exemption is denied)	Percent qualified agricultural exemption requested by Owner: (Enter 100 if full exemption requested)
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4. REASON FOR PROTEST

State reason(s) for protest of assessed value and/or the tentative taxable value and/or classification and/or qualified agricultural property exemption.

Small Business Taxpayer Exemption - MCL 211.90 - Late file

CERTIFICATION

Signature <i>See Attached</i>	Date 03/13/2023
Address <i>Becki Jaeger</i>	Phone Number <i>[Signature]</i>

2023 Taxable Value Calculations Worksheet

Issued under authority of P.A. 208 of 1993. Filing is mandatory.

Parcel No. 006-435-178-02

Petition No. M23-037

This form must be completed by the Board of Review (B of R) and made part of the Board of Review Record whenever a change is made to an individual parcel of property which causes Taxable Value to change.

Complete Section 1 if the B of R changes Capped Value.

SECTION 1	<u>By Assessor</u>	<u>By B of R</u>
2022 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor.").....=	41,534	41,534
Amount of Losses=	0	0
<small>(See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)</small>		
Amount of Additions=	3,117	0
<small>(See pages 6-11 of STC Bulletin # 3 of 1995 for formulas. IMPORTANT: See STC Bulletin No. 3 of 1997 for change to formula for Replacement Construction).</small>		
2023 Capped Value = (2022 Taxable Value - Losses) X CPI + Additions		
= (41,534 - 0) X 1.050 + 0		
= 43,610 By B of R		
2023 Capped Value = 43,610		

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

SECTION 2	<u>By Assessor</u>	<u>By B of R</u>
2023 Assessed Value =	86,300	86,300
2023 Tentative SEV = 2023 Assessed Value X 2023 Tentative Equalization Factor		
= 86,300 X 1.000		
= 86,300 By B of R		
2023 Tentative SEV = 86,300		

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

2023 Tentative Taxable Value = 43,610

Signature of Secretary, Board of Review <i>Becki Jaeger</i>	Date <i>3-14-2023</i>
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FOR BOARD OF REVIEW USE ONLY

INSTRUCTIONS: Incorporate a copy of this form and the assigned number in the Board of Review minutes.

Petition Number M23-037	Parcel Code 006-435-178-02
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1. ASSESSED VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Assessed Value Changed From: **86,300** To: _____

Record of Vote - Board or three member committee of board

Chairperson: YES NO _____ Member: YES NO _____ Member: YES NO _____

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O.Box 30232, Lansing, Mi. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on a Michigan Tax Tribunal for or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib.

2. TENTATIVE TAXABLE VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Tentative Taxable Value Changed From: **46,727** To: **43,610**

Record of Vote - Board or three member committee of board.

Chairperson: YES NO _____ Member: YES NO _____ Member: YES NO _____

Reason for Board Action:
Additions to TV in error

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O.Box 30232, Lansing, Mi. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on a Michigan Tax Tribunal for or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib.

3. CLASSIFICATION

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Classification Changed From: **401** To: _____

Record of Vote - Board or three member committee of board.

Chairperson: YES NO _____ Member: YES NO _____ Member: YES NO _____

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding classification, appeal is made by sending Form 2167 to the State Tax Commission, P.O. Box 30471, Lansing, Mi. 48909 by June 30.

4. QUALIFIED AGRICULTURAL PROPERTY EXEMPTION

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Exemption Request Denied Exemption percent modified from _____ % To: _____ %

Record of Vote - Board or three member committee of board.

Chairperson: YES NO _____ Member: YES NO _____ Member: YES NO _____

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding tentative taxable value, you must appeal that decision by filing a petition with the Michigan Tax Tribunal, P.O. Box 30232, Lansing, Mi. 48909 by July 31. The petition must be filed on 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.

5. Adjournment

Date of Final adjournment of Board of Review
3-14-2023

Board of Review Secretary Signature Berli Jaeger	Date 3-14-2023
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Petition to Board of Review

L-4035

This form is issued under the authority of P.A. 206 of 1893, as amended. Filing is voluntary, however you may not appeal to the Michigan Tax Tribunal or the State Tax Commission unless you first protest to the Board of Review

TO BE COMPLETED BY OWNER OR OWNER'S AGENT

Owner's Name (Please Print or Type) DOW, ALAN & TAMARA	Petitioner's Name (If Other than Owner. Please Print or Type)
Township or City CITY OF HILLSDALE	County HILLSDALE

The undersigned protests the assessed value and/or the tentative taxable value and/or the property classification and/or the qualified agricultural property exemption of the following described property:

Property Identified (Parcel code required. Property address & legal description optional):	
006-435-178-02	COM N¼ COR TH S 1793.6 FT TH W 6 FT TO C/L GRISWOLD ST FOR POB TH W AT R/A TO GRISWOLD ST 400 FT M/L TO HIGH WATER MARK MILL POND TH SELY ALG SD MILL POND TO C/L GRISWOLD ST TH NLY ALG SD C/L TO POB 2.75A M/L UNPLATTED SEC 35 T6S R3W FOURTH WARD COMBINED FOR 2004 FROM 006-435-178-01 (RETIRED) & 006-435-178-02 (RETAINED);
306 GRISWOLD ST	

Protested Item Assessed Value Tentative Taxable Value Classification Qualified Agricultural Property Exemption

1. PROTEST OF ASSESSMENT

(Complete this section for a protest of assessed value and/or tentative taxable value)

Assessed Amount 86,300	Owner's Estimated True Cash Value	Tentative Taxable Value 46,727	Year 2023
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2. PROTEST OF CLASSIFICATION

(Complete this section for a request to change the classification. The Board of Review must make their decision regarding classification in accordance with section 211.34c of the Michigan Compiled Laws. The Board of Review shall not be influenced by the effect that a particular classification has on that property's status as a homeowner's principal residence or qualified agricultural property.)

Classification of property on this year's assessment roll: 401
Classification should be: (Please check one of the following)
<input type="checkbox"/> Agricultural <input type="checkbox"/> Industrial <input type="checkbox"/> Timber Cutover <input type="checkbox"/> Utility (Personal Property Only) <input type="checkbox"/> Commercial <input type="checkbox"/> Residential <input type="checkbox"/> Developmental

3. PROTEST OF EXEMPTION FOR QUALIFIED AGRICULTURAL PROPERTY

(If the assessor has denied or changed the percentage of the exemption from the 18 mills of local school operating tax for qualified agricultural property, the owner may appeal this action to the March Board of Review. THE BOARD OF REVIEW HAS NO AUTHORITY TO CONSIDER OR ACT UPON THE EXEMPTION FROM THE 18 SCHOOL OPERATING MILLS FOR HOMEOWNER'S PRINCIPAL RESIDENCE PROPERTIES.)

Percent qualified agricultural exemption granted by assessor: (Enter 0 if exemption is denied)	Percent qualified agricultural exemption requested by Owner: (Enter 100 if full exemption requested)
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4. REASON FOR PROTEST

State reason(s) for protest of assessed value and/or the tentative taxable value and/or classification and/or qualified agricultural property exemption.

Additions for items that were not new.

CERTIFICATION

Signature <i>Tamara Dow</i>	Date 03/10/2023
Address <i>306 Griswold St.</i>	Phone Number <i>212-5448</i>

2023 Taxable Value Calculations Worksheet

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

Parcel No. 006-900-169-10

Petition No. M23-038

This form must be completed by the Board of Review (B of R) and made part of the Board of Review Record whenever a change is made to an individual parcel of property which causes Taxable Value to change.

Complete Section 1 if the B of R changes Capped Value.

SECTION 1		By Assessor	By B of R
2022 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor.")	=	48,400	48,400
Amount of Losses (See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)	=	0	0
Amount of Additions (See pages 6-11 of STC Bulletin # 3 of 1995 for formulas. IMPORTANT: See STC Bulletin No. 3 of 1997 for change to formula for Replacement Construction).	=	0	47,000
2023 Capped Value	= (2022 Taxable Value - Losses) X CPI + Additions		
	= (48,400 - 0) X 1.050 + 47,000		
	= 91,900 By B of R		
2023 Capped Value	=	91,900	

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

SECTION 2		By Assessor	By B of R
2023 Assessed Value	=	44,900	91,900
2023 Tentative SEV	= 2023 Assessed Value X 2023 Tentative Equalization Factor		
	= 91,900 X 1.000		
	= 91,900 By B of R		
2023 Tentative SEV	=	91,900	

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

2023 Tentative Taxable Value = 91,900

Signature of Secretary, Board of Review <i>Becki Jaeger</i>	Date <i>3-14-2023</i>
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FOR BOARD OF REVIEW USE ONLY

INSTRUCTIONS: Incorporate a copy of this form and the assigned number in the Board of Review minutes.

Petition Number <i>M23-038</i>	Parcel Code 006-900-169-10
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1. ASSESSED VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Assessed Value Changed From: 44,900 To: 91,900

Record of Vote - Board or three member committee of board

Chairperson: YES NO AK Initials Member: YES NO oe Initials Member: YES NO By Initials

Reason for Board Action:
Personal Property Statement form 632 filed late

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O.Box 30232, Lansing, Mi. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on a Michigan Tax Tribunal for or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib.

2. TENTATIVE TAXABLE VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Tentative Taxable Value Changed From: 44,900 To: 91,900

Record of Vote - Board or three member committee of board

Chairperson: YES NO AK Initials Member: YES NO oe Initials Member: YES NO By Initials

Reason for Board Action:
See Above

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O.Box 30232, Lansing, Mi. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on a Michigan Tax Tribunal for or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib.

3. CLASSIFICATION

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Classification Changed From: 251 To: _____

Record of Vote - Board or three member committee of board

Chairperson: YES NO _____ Initials Member: YES NO _____ Initials Member: YES NO _____ Initials

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding classification, appeal is made by sending Form 2167 to the State Tax Commission, P.O. Box 30471, Lansing, Mi. 48909 by June 30.

4. QUALIFIED AGRICULTURAL PROPERTY EXEMPTION

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Exemption Request Denied Exemption percent modified from _____% To: _____%

Record of Vote - Board or three member committee of board

Chairperson: YES NO _____ Initials Member: YES NO _____ Initials Member: YES NO _____ Initials

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding tentative taxable value, you must appeal that decision by filing a petition with the Michigan Tax Tribunal, P.O. Box 30232, Lansing, Mi. 48909 by July 31. The petition must be filed on 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.

5. Adjournment

Date of Final adjournment of Board of Review
3-14-2023

Board of Review Secretary Signature Berki Joeger Date 3-14-2023

Petition to Board of Review

L-4035

This form is issued under the authority of P.A. 206 of 1893, as amended. Filing is voluntary, however you may not appeal to the Michigan Tax Tribunal or the State Tax Commission unless you first protest to the Board of Review

TO BE COMPLETED BY OWNER OR OWNER'S AGENT

Owner's Name (Please Print or Type) MCEACHRAN, MATTHEW S	Petitioner's Name (If Other than Owner. Please Print or Type) <i>Assessor</i>
Township or City CITY OF HILLSDALE	County HILLSDALE

The undersigned protests the assessed value and/or the tentative taxable value and/or the property classification and/or the qualified agricultural property exemption of the following described property:

Property Identified (Parcel code required. Property address & legal description optional): 006-900-169-10 3371 W CARLETON RD	PERSONAL PROPERTY, CITY OF HILLSDALE AS OF 12/31/2018 - WARD 2
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Protested Item Assessed Value Tentative Taxable Value Classification Qualified Agricultural Property Exemption

1. PROTEST OF ASSESSMENT

(Complete this section for a protest of assessed value and/or tentative taxable value)

Assessed Amount 44,900	Owner's Estimated True Cash Value <i>44,900</i>	Tentative Taxable Value 44,900	Year 2023
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2. PROTEST OF CLASSIFICATION

(Complete this section for a request to change the classification. The Board of Review must make their decision regarding classification in accordance with section 211.34c of the Michigan Compiled Laws. The Board of Review shall not be influenced by the effect that a particular classification has on that property's status as a homeowner's principal residence or qualified agricultural property.)

Classification of property on this year's assessment roll: 251
Classification should be: (Please check one of the following)
<input type="checkbox"/> Agricultural <input type="checkbox"/> Industrial <input type="checkbox"/> Timber Cutover <input type="checkbox"/> Utility (Personal Property Only) <input type="checkbox"/> Commercial <input type="checkbox"/> Residential <input type="checkbox"/> Developmental

3. PROTEST OF EXEMPTION FOR QUALIFIED AGRICULTURAL PROPERTY

(If the assessor has denied or changed the percentage of the exemption from the 18 mills of local school operating tax for qualified agricultural property, the owner may appeal this action to the March Board of Review. THE BOARD OF REVIEW HAS NO AUTHORITY TO CONSIDER OR ACT UPON THE EXEMPTION FROM THE 18 SCHOOL OPERATING MILLS FOR HOMEOWNER'S PRINCIPAL RESIDENCE PROPERTIES.)

Percent qualified agricultural exemption granted by assessor: (Enter 0 if exemption is denied)	Percent qualified agricultural exemption requested by Owner: (Enter 100 if full exemption requested)
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4. REASON FOR PROTEST

State reason(s) for protest of assessed value and/or the tentative taxable value and/or classification and/or qualified agricultural property exemption.

<i>Small Business Taxpayer Exemption - Late File, form 632</i>
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CERTIFICATION

Signature	Date 03/13/2023
Address	Phone Number

2023 Taxable Value Calculations Worksheet

Issued under authority of P.A. 208 of 1993. Filing is mandatory.

Parcel No. 006-900-498-00

Petition No. M23-039

This form must be completed by the Board of Review (B of R) and made part of the Board of Review Record whenever a change is made to an individual parcel of property which causes Taxable Value to change.

Complete Section 1 if the B of R changes Capped Value.

SECTION 1		By Assessor	By B of R
2022 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor.").....=		0	0
Amount of Losses=		0	0
(See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)			
Amount of Additions=		90,000	0
(See pages 6-11 of STC Bulletin # 3 of 1995 for formulas. IMPORTANT: See STC Bulletin No. 3 of 1997 for change to formula for Replacement Construction).			
2023 Capped Value	= (2022 Taxable Value - Losses)	X CPI	+ Additions
	= (0 - 0)	X 1.050	+ 0
	= 0		By B of R
2023 Capped Value	=	0	

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

SECTION 2		By Assessor	By B of R
2023 Assessed Value	=	90,000	0
2023 Tentative SEV	= 2023 Assessed Value X 2023 Tentative Equalization Factor		
	= 0 X 1.000		
	= 0		By B of R
2023 Tentative SEV	=	0	

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

2023 Tentative Taxable Value = 0

Signature of Secretary, Board of Review <i>Becki Jaeger</i>	Date <i>3-14-2023</i>
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FOR BOARD OF REVIEW USE ONLY

INSTRUCTIONS: Incorporate a copy of this form and the assigned number in the Board of Review minutes.

Petition Number <i>M23-039</i>	Parcel Code 006-900-498-00
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1. ASSESSED VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.
 Denied Assessed Value Changed From: 90,000 To: Exempt

Record of Vote - Board or three member committee of board
Chairperson: YES NO JA Initials Member: YES NO JK Initials Member: YES NO BJ Initials

Reason for Board Action:
50% filed Late.

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O.Box 30232, Lansing, MI. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on 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.

2. TENTATIVE TAXABLE VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.
 Denied Tentative Taxable Value Changed From: 90,000 To: Exempt

Record of Vote - Board or three member committee of board.
Chairperson: YES NO JK Initials Member: YES NO JK Initials Member: YES NO BJ Initials

Reason for Board Action:
See Above

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O.Box 30232, Lansing, MI. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on 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.

3. CLASSIFICATION

Disposition by Board of Review. The Board of Review must state the reason for its action below.
 Denied Classification Changed From: 251 To: _____

Record of Vote - Board or three member committee of board.
Chairperson: YES NO _____ Initials Member: YES NO _____ Initials Member: YES NO _____ Initials

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding classification, appeal is made by sending Form 2167 to the State Tax Commission, P.O. Box 30471, Lansing, MI. 48909 by June 30.

4. QUALIFIED AGRICULTURAL PROPERTY EXEMPTION

Disposition by Board of Review. The Board of Review must state the reason for its action below.
 Exemption Request Denied Exemption percent modified from _____ % To: _____ %

Record of Vote - Board or three member committee of board.
Chairperson: YES NO _____ Initials Member: YES NO _____ Initials Member: YES NO _____ Initials

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding tentative taxable value, you must appeal that decision by filing a petition with the Michigan Tax Tribunal, P.O. Box 30232, Lansing, MI. 48909 by July 31. The petition must be filed on 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.

5. Adjournment

Date of Final adjournment of Board of Review
3-14-2023

Board of Review Secretary Signature *Burki Jaeger* Date *3-14-2023*

Petition to Board of Review

L-4035

This form is issued under the authority of P.A. 206 of 1893, as amended. Filing is voluntary, however you may not appeal to the Michigan Tax Tribunal or the State Tax Commission unless you first protest to the Board of Review

TO BE COMPLETED BY OWNER OR OWNER'S AGENT

Owner's Name (Please Print or Type) MYSTIC TINT & ACCESSORIES	Petitioner's Name (If Other than Owner. Please Print or Type)
Township or City CITY OF HILLSDALE	County HILLSDALE

The undersigned protests the assessed value and/or the tentative taxable value and/or the property classification and/or the qualified agricultural property exemption of the following described property:

Property Identified (Parcel code required. Property address & legal description optional) : 006-900-498-00 3007 W CARLETON RD	PERSONAL PROPERTY
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Protested Item Assessed Value Tentative Taxable Value Classification Qualified Agricultural Property Exemption

1. PROTEST OF ASSESSMENT

(Complete this section for a protest of assessed value and/or tentative taxable value)

Assessed Amount 90,000	Owner's Estimated True Cash Value <i>Exempt</i>	Tentative Taxable Value 90,000	Year 2023
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2. PROTEST OF CLASSIFICATION

(Complete this section for a request to change the classification. The Board of Review must make their decision regarding classification in accordance with section 211.34c of the Michigan Compiled Laws. The Board of Review shall not be influenced by the effect that a particular classification has on that property's status as a homeowner's principal residence or qualified agricultural property.)

Classification of property on this year's assessment roll: 251
Classification should be: (Please check one of the following)
<input type="checkbox"/> Agricultural <input type="checkbox"/> Industrial <input type="checkbox"/> Timber Cutover <input type="checkbox"/> Utility (Personal Property Only) <input type="checkbox"/> Commercial <input type="checkbox"/> Residential <input type="checkbox"/> Developmental

3. PROTEST OF EXEMPTION FOR QUALIFIED AGRICULTURAL PROPERTY

(If the assessor has denied or changed the percentage of the exemption from the 18 mills of local school operating tax for qualified agricultural property, the owner may appeal this action to the March Board of Review. THE BOARD OF REVIEW HAS NO AUTHORITY TO CONSIDER OR ACT UPON THE EXEMPTION FROM THE 18 SCHOOL OPERATING MILLS FOR HOMEOWNER'S PRINCIPAL RESIDENCE PROPERTIES.)

Percent qualified agricultural exemption granted by assessor: (Enter 0 if exemption is denied)	Percent qualified agricultural exemption requested by Owner: (Enter 100 if full exemption requested)
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4. REASON FOR PROTEST

State reason(s) for protest of assessed value and/or the tentative taxable value and/or classification and/or qualified agricultural property exemption.

Small Business Taxpayer Exemption - MCL 211.90

CERTIFICATION

Signature <i>[Signature]</i>	Date 03/14/2023
Address	Phone Number

2023 Taxable Value Calculations Worksheet

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

Parcel No. 006-221-226-13

Petition No. M23-040

This form must be completed by the Board of Review (B of R) and made part of the Board of Review Record whenever a change is made to an individual parcel of property which causes Taxable Value to change.

Complete Section 1 if the B of R changes Capped Value.

	<u>By Assessor</u>	<u>By B of R</u>
2022 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor.").....=	0	0
Amount of Losses=	0	0
<small>(See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)</small>		
Amount of Additions=	281,800	0
<small>(See pages 6-11 of STC Bulletin # 3 of 1995 for formulas. IMPORTANT: See STC Bulletin No. 3 of 1997 for change to formula for Replacement Construction).</small>		
2023 Capped Value = (2022 Taxable Value - Losses) X CPI + Additions		
= (0 - 0) X 1.050 + 0		
= 0 By B of R		
2023 Capped Value = 0		

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

	<u>By Assessor</u>	<u>By B of R</u>
2023 Assessed Value =	281,800	0
2023 Tentative SEV = 2023 Assessed Value X 2023 Tentative Equalization Factor		
= 0 X 1.000		
= 0 By B of R		
2023 Tentative SEV = 0		

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

2023 Tentative Taxable Value = 0

Signature of Secretary, Board of Review <i>Becki Jaeger</i>	Date 3-14-2023
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2023 Taxable Value Calculations Worksheet

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

Parcel No. 006-221-226-15

Petition No. M23-041

This form must be completed by the Board of Review (B of R) and made part of the Board of Review Record whenever a change is made to an individual parcel of property which causes Taxable Value to change.

Complete Section 1 if the B of R changes Capped Value.

	<u>By Assessor</u>	<u>By B of R</u>
2022 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor:").....=	0	0
Amount of Losses= (See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)	0	0
Amount of Additions= (See pages 6-11 of STC Bulletin # 3 of 1995 for formulas. IMPORTANT: See STC Bulletin No. 3 of 1997 for change to formula for Replacement Construction).	10,000	0
2023 Capped Value = (2022 Taxable Value - Losses) X CPI + Additions		
= (0 - 0) X 1.050 + 0		
= 0 By B of R		
2023 Capped Value = 0		

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

	<u>By Assessor</u>	<u>By B of R</u>
2023 Assessed Value	10,000	0
2023 Tentative SEV = 2023 Assessed Value X 2023 Tentative Equalization Factor		
= 0 X 1.000		
= 0 By B of R		
2023 Tentative SEV = 0		

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

2023 Tentative Taxable Value = 0

Signature of Secretary, Board of Review <i>Becki Joeger</i>	Date 3-14-2023
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Tuesday @ 5:15 PM

FOR BOARD OF REVIEW USE ONLY

INSTRUCTIONS: Incorporate a copy of this form and the assigned number in the Board of Review minutes.

Petition Number M23-040	Parcel Code 006-221-226-13
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1. ASSESSED VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Assessed Value Changed From: **281,800** To: **EXEMPT**

Record of Vote - Board or three member committee of board

Chairperson: YES NO dk Initials Member: YES NO Lee Initials Member: YES NO Bj Initials

Reason for Board Action:
Due to being a school

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O. Box 30232, Lansing, Mi. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on 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.

2. TENTATIVE TAXABLE VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Tentative Taxable Value Changed From: **281,800** To: **EXEMPT**

Record of Vote - Board or three member committee of board.

Chairperson: YES NO dk Initials Member: YES NO Lee Initials Member: YES NO Bj Initials

Reason for Board Action:
Due to being a school

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O. Box 30232, Lansing, Mi. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on 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.

3. CLASSIFICATION

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Classification Changed From: **301** To: _____

Record of Vote - Board or three member committee of board.

Chairperson: YES NO _____ Initials Member: YES NO _____ Initials Member: YES NO _____ Initials

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding classification, appeal is made by sending Form 2167 to the State Tax Commission, P.O. Box 30471, Lansing, Mi. 48909 by June 30.

4. QUALIFIED AGRICULTURAL PROPERTY EXEMPTION

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Exemption Request Denied Exemption percent modified from _____ % To: _____ %

Record of Vote - Board or three member committee of board.

Chairperson: YES NO _____ Initials Member: YES NO _____ Initials Member: YES NO _____ Initials

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding tentative taxable value, you must appeal that decision by filing a petition with the Michigan Tax Tribunal, P.O. Box 30232, Lansing, Mi. 48909 by July 31. The petition must be filed on 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.

5. Adjournment

Date of Final adjournment of Board of Review
3-14-2023

Board of Review Secretary Signature
Berli Jaeger

Date
3-14-2023

Tuesday @ 5:15 PM

FOR BOARD OF REVIEW USE ONLY

INSTRUCTIONS: Incorporate a copy of this form and the assigned number in the Board of Review minutes.

Petition Number M23-041	Parcel Code 006-221-226-15
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1. ASSESSED VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Assessed Value Changed From: 10,000 To: EXEMPT

Record of Vote - Board or three member committee of board

Chairperson: YES NO JK Member: YES NO DL Member: YES NO Bj

Reason for Board Action:
EXEMPT Do to Being a School

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O. Box 30232, Lansing, MI, 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on 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.

2. TENTATIVE TAXABLE VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Tentative Taxable Value Changed From: 10,000 To: EXEMPT

Record of Vote - Board or three member committee of board

Chairperson: YES NO JK Member: YES NO DL Member: YES NO Bj

Reason for Board Action:
EXEMPT Do to Being a School

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O. Box 30232, Lansing, MI, 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on 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.

3. CLASSIFICATION

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Classification Changed From: 301 To: _____

Record of Vote - Board or three member committee of board

Chairperson: YES NO _____ Member: YES NO _____ Member: YES NO _____

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding classification, appeal is made by sending Form 2167 to the State Tax Commission, P.O. Box 30471, Lansing, MI, 48909 by June 30.

4. QUALIFIED AGRICULTURAL PROPERTY EXEMPTION

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Exemption Request Denied Exemption percent modified from _____ % To: _____ %

Record of Vote - Board or three member committee of board

Chairperson: YES NO _____ Member: YES NO _____ Member: YES NO _____

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding tentative taxable value, you must appeal that decision by filing a petition with the Michigan Tax Tribunal, P.O. Box 30232, Lansing, MI, 48909 by July 31. The petition must be filed on 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.

5. Adjournment

Date of Final adjournment of Board of Review
3-14-2023

Board of Review Secretary Signature
Becki Jorgensen

Date
3-14-2023

Tuesday @ 6:00 PM

FOR BOARD OF REVIEW USE ONLY

INSTRUCTIONS: Incorporate a copy of this form and the assigned number in the Board of Review minutes.

Petition Number M23-042	Parcel Code 006-327-401-27
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1. ASSESSED VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Assessed Value Changed From: **50,700** To: _____

Record of Vote - Board or three member committee of board.

Chairperson: YES NO JA Initials Member: YES NO JS Initials Member: YES NO B Initials

Reason for Board Action:
Assessment Affirmed

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O. Box 30232, Lansing, Mi. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on a Michigan Tax Tribunal for or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib.

2. TENTATIVE TAXABLE VALUE

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Tentative Taxable Value Changed From: **48,090** To: _____

Record of Vote - Board or three member committee of board.

Chairperson: YES NO JA Initials Member: YES NO JS Initials Member: YES NO B Initials

Reason for Board Action:
Assessment Affirmed

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O. Box 30232, Lansing, Mi. 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber - Cut Over Real, and Agricultural Personal Property may be appealed by July 31. The petition must be filed on a Michigan Tax Tribunal for or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at www.michigan.gov/taxtrib.

3. CLASSIFICATION

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Denied Classification Changed From: **401** To: _____

Record of Vote - Board or three member committee of board.

Chairperson: YES NO _____ Initials Member: YES NO _____ Initials Member: YES NO _____ Initials

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding classification, appeal is made by sending Form 2167 to the State Tax Commission, P.O. Box 30471, Lansing, Mi. 48909 by June 30.

4. QUALIFIED AGRICULTURAL PROPERTY EXEMPTION

Disposition by Board of Review. The Board of Review must state the reason for its action below.

Exemption Request Denied Exemption percent modified from _____ % To: _____ %

Record of Vote - Board or three member committee of board.

Chairperson: YES NO _____ Initials Member: YES NO _____ Initials Member: YES NO _____ Initials

Reason for Board Action:

If you disagree with the decision of the Board of Review regarding tentative taxable value, you must appeal that decision by filing a petition with the Michigan Tax Tribunal, P.O. Box 30232, Lansing, Mi. 48909 by July 31. The petition must be filed on 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.

5. Adjournment

Date of Final adjournment of Board of Review
3-14-2023

Board of Review Secretary Signature: **Becki Jaeger** Date: **3-14-2023**

Petition to Board of Review

L-4035

This form is issued under the authority of P.A. 206 of 1893, as amended. Filing is voluntary, however you may not appeal to the Michigan Tax Tribunal or the State Tax Commission unless you first protest to the Board of Review

TO BE COMPLETED BY OWNER OR OWNER'S AGENT

Owner's Name (Please Print or Type) GREEN, TIMOTHY & GIANNA	Petitioner's Name (if Other than Owner. Please Print or Type)
Township or City CITY OF HILLSDALE	County HILLSDALE

The undersigned protests the assessed value and/or the tentative taxable value and/or the property classification and/or the qualified agricultural property exemption of the following described property:

Property Identified (Parcel code required. Property address & legal description optional):	
006-327-401-27	COM NW COR SE¼ SEC 27 TH S 932.25 FT TH E 1056 FT TO W LN NORWOOD AVE FOR POB TH N 57.75 FT TO PT 841.5 FT S OF S LN BACON ST TH W 165 FT TH S 57.75 FT TH E 165 FT TO POB 0.22A+- UNPLATTED SEC 27 T6S R3W THIRD WARD
58 S NORWOOD AVE	

Assessed Value
 Tentative Taxable Value
 Classification
 Qualified Agricultural Property Exemption

1. PROTEST OF ASSESSMENT

(Complete this section for a protest of assessed value and/or tentative taxable value)

Assessed Amount 50,700	Owner's Estimated True Cash Value	Tentative Taxable Value 48,090	Year 2023
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2. PROTEST OF CLASSIFICATION

(Complete this section for a request to change the classification. The Board of Review must make their decision regarding classification in accordance with section 211.34c of the Michigan Compiled Laws. The Board of Review shall not be influenced by the effect that a particular classification has on that property's status as a homeowner's principal residence or qualified agricultural property.)

Classification of property on this year's assessment roll: 401
Classification should be: (Please check one of the following)
<input type="checkbox"/> Agricultural <input type="checkbox"/> Industrial <input type="checkbox"/> Timber Cutover <input type="checkbox"/> Utility (Personal Property Only)
<input type="checkbox"/> Commercial <input type="checkbox"/> Residential <input type="checkbox"/> Developmental

3. PROTEST OF EXEMPTION FOR QUALIFIED AGRICULTURAL PROPERTY

(If the assessor has denied or changed the percentage of the exemption from the 18 mills of local school operating tax for qualified agricultural property, the owner may appeal this action to the March Board of Review. THE BOARD OF REVIEW HAS NO AUTHORITY TO CONSIDER OR ACT UPON THE EXEMPTION FROM THE 18 SCHOOL OPERATING MILLS FOR HOMEOWNER'S PRINCIPAL RESIDENCE PROPERTIES.)

Percent qualified agricultural exemption granted by assessor: (Enter 0 if exemption is denied)	Percent qualified agricultural exemption requested by Owner: (Enter 100 if full exemption requested)
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4. REASON FOR PROTEST

State reason(s) for protest of assessed value and/or the tentative taxable value and/or classification and/or qualified agricultural property exemption.

Assessed reason not provided

CERTIFICATION

Signature <i>Timothy Green</i>	Date 03/06/2023
Address	Phone Number