



**2023 July Board of Review – Minutes**  
*Per MCL 211.53b*

**Call to Order and Pledge of Allegiance**

The 2023 July meeting of the City of Hillsdale Board of Review was called to order at 9:02 a.m., Tuesday, July 18, 2023 by Chair Laycock. The Pledge of Allegiance was recited. Attendance was in person in the Hillsdale City Hall Conference Room (2<sup>nd</sup> Floor), 97 North Broad Street, Hillsdale, Michigan 49242.

**Roll Call**

Roll was taken by Secretary Jaeger.

**Present:**

- D Kerry Laycock, Chair
- Becki Jaeger, Secretary
- Dennis Wainscott, Regular Member
- Kimberly Thomas, MAAO, Assessor (Advisory only – Not a voting member)
- Olivia C. Smith, MCAO, Appraiser (Clerical – Not a voting member)

**Absent:**

- Jeffrey Cooley, Alternate – Excused
- Vacant, Alternate

**Approval of Agenda**

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

**Public Comment on Agenda Items**

None – No public present

**Consent Agenda**

Motion by Jaeger to approve the minutes of the 2023 March Board of Review. Second by Wainscott. Motion carried by unanimous vote.

Assessor Thomas forwarded, by email, all State Tax Commission (STC) bulletins as they were published.

**Communications & Petitions**

**J23-001 – 006-334-210-04 – 12 W Lynwood Blvd**

*Clerical Error (MCL 211.53b(6)(a) – 2023*

Motion by Jaeger to approve the correction of the clerical error. Second by Wainscott. Motion carried by unanimous vote.

**J23-002 – 006-222-800-24 – 2856 W Carleton Rd 024**

*Taxable Status (MCL 211.53b(6)(f) – 2023*

Motion by Laycock to approve the correction of the taxable status. Second by Wainscott. Motion carried by unanimous vote.

**J23-003 – 006-222-800-27 – 2856 W Carleton Rd 027**

*Taxable Status (MCL 211.53b(6)(f) – 2023*

Motion by Laycock to approve the correction of the taxable status. Second by Wainscott. Motion carried by unanimous vote.

**J23-004 – 006-900-136-81 – 115 S Broad St**

*Error by Taxpayer in Preparing Personal Property Statement (MCL 211.53b(6)(g) – 2022*

Motion by Laycock to adjust the 2022 assessment based on the amended personal property statement. Second by Wainscott. Motion carried by unanimous vote.

**J23-005 – 006-900-136-81 – 115 S Broad St**

*Error by Taxpayer in Preparing Personal Property Statement (MCL 211.53b(6)(g) – 2023*

Motion by Laycock to adjust the 2023 assessment based on the amended personal property statement. Second by Wainscott. Motion carried by unanimous vote.

**J23-006 – 006-327-480-22 – 116 S Howell St**

*Disabled Veterans Exemption (MCL 211.7b) – 2023*

Motion by Jaeger to approve the exemption. Second by Wainscott. Motion carried by unanimous vote.

**J23-007 – 006-334-126-06 – 180 Reading Ave**

*Disabled Veterans Exemption (MCL 211.7b) – 2023*

Motion by Jaeger to approve the exemption. Second by Wainscott. Motion carried by unanimous vote.

**J23-008 – 006-900-487-00 – 30 N Howell St**

*Error by Taxpayer in Preparing Personal Property Statement (MCL 211.53b(6)(g) – 2023*

Motion by Jaeger to deny the adjustment to the 2023 assessment. Second by Laycock. Motion carried by unanimous vote.

**J23-009 – 006-900-503-00 – 3224 W Carleton Rd Ste A**

*Error by Taxpayer in Preparing Personal Property Statement (MCL 211.53b(6)(g) – 2023*

Motion by Jaeger to adjust the 2023 assessment based on the amended personal property statement. Second by Laycock. Motion carried by unanimous vote.

**J23-010 – 006-900-494-00 – 124 Reading Ave**

*Error by Taxpayer in Preparing Personal Property Statement (MCL 211.53b(6)(g) – 2023*

Motion by Laycock to adjust the 2023 assessment based on the amended personal property statement. Second by Jaeger. Motion carried by unanimous vote.

**Old Business**

None

**New Business (Not including petitions)**

None

### **Assessor Report**

Audit – all required documents have been submitted. No response from auditor at this time. In progress.

MTT Appeals – Three (3) petitions currently pending. One (1) residential petition from an exemption denial by the 2023 March Board of Review and two (2) commercial petitions that filed directly with the MTT.

STC Appeals – None

### **General Public Comment**

Sara Yacks, Owner of Elbows of Love – entered the meeting during Old Business. Briefly commented.

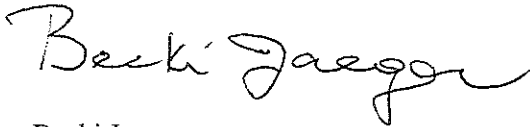
Tim Lindley, Co-Owner of 37 Waldron St & 37.5 & Quality PC Repairs & Service – entered the meeting prior to General Public Comment being opened. Briefly commented.

### **Recess**

Recess was called by Chair Laycock at 9:56 a.m.

**The December meeting of the Board of Review is tentatively scheduled for Tuesday, December 12, 2023 at 9:00 a.m.**

Respectfully submitted,

A handwritten signature in cursive script that reads "Becki Jaeger". The signature is written in black ink and is positioned above the printed name and title.

Becki Jaeger  
Board of Review Secretary

Year	Parcel Number	Comments	Petition	Class	School	Assessed Value	Taxable Value	PRE/MBT	Transfer	Corrected Assessed Value	Corrected Taxable Value	Corrected PRE/MBT EX	Corrected Transfer
2023	006-222-800-24	ASSESSED IN ERROR - MOBILE HOME IN LICENSED PARK EXEMPT UNDER MCL 125.1041	J23-002	410	30020	1,700	1,700	0.000	0.000	0	0	0.000	0.000
HILLSDALE MHP LLC 2856 W CARLETON RD 024 HILLSDALE, MI 49242 83 GENEVA DR UNIT 620130 OVIEDO, FL 32762													
2023	006-222-800-27	ASSESSED IN ERROR - MOBILE HOME IN LICENSED PARK EXEMPT UNDER MCL 125.1041	J23-003	410	30020	4,700	4,700	0.000	0.000	0	0	0.000	0.000
DRYER, JASMINE M 2856 W CARLETON RD 027 HILLSDALE, MI 49242 2856 W CARLETON RD 27 HILLSDALE, MI 49242													
2023	006-327-480-22	DISABLED VETERANS EXEMPTION AFFIDAVIT SUBMITTED W/ LETTER 07/05/2023	J23-006	401	30020	110,900	41,644	100.000	0.000	0	0	100.000	0.000
STACK, RICHARD B & SUSAN L 116 S HOWELL ST HILLSDALE, MI 49242 116 S HOWELL ST HILLSDALE, MI 49242													
2023	006-334-126-06	DISABLED VETERANS EXEMPTION APPROVED	J23-007	401	30020	73,700	34,453	100.000	0.000	0	0	100.000	0.000
THORP, MICHAEL W & DEBORAH D 180 READING AVE HILLSDALE, MI 49242 180 READING AVE HILLSDALE, MI 49242													
2023	006-334-210-04	NEW/ADDITIONS IN ERROR	J23-001	401	30020	80,200	50,232	100.000	0.000	80,200	50,114	100.000	0.000
SMITH, MARTHA J 12 W LYNWOOD BLVD HILLSDALE, MI 49242 12 W LYNWOOD BLVD HILLSDALE, MI 49242													
2023	006-900-136-81	AMENDED PERSONAL PROPERTY STATEMENT	J23-005	251	30020	90,000	90,000	100.000	0.000	7,800	7,800	100.000	0.000
2022 006-900-136-81 AMENDED PERSONAL PROPERTY STATEMENT HILLSDALE AUCTION 115 S BROAD ST HILLSDALE, MI 49242 1625 E MONTGOMERY RD HILLSDALE, MI 49242													

Revised by Assessor

Year Parcel Number

Comments	Petition	Class	School	Assessed Value	Taxable Value	PRE/MBT	Transfer	Corrected Assessed Value	Corrected Taxable Value	Corrected PRE/MBT	Corrected EX	Corrected Transfer
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2023 006-900-487-00	J23-008	251	30020	90,000	90,000	100.000	0.000	90,000	90,000	100.000		0.000
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OWNER CLAIMING INVENTORY ONLY. SHELVING BELONGS TO BUILDING OWNER (LEFT BY PREVIOUS OWNER - NASH DRUGS). DENIED BY BOARD OF REVIEW - ONLINE PICTURES SHOW ADDITIONAL FURNITURE, COMPUTER, ETC...

MICHIGAN KIQS  
30 N HOWELL ST 24 HILLSDALE, MI 49242  
30 N HOWELL ST STE 24 HILLSDALE, MI 49242

2023 006-900-494-00	J23-010	251	30020	90,000	90,000	100.000	0.000	6,900	6,900	100.000		0.000
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AMENDED PERSONAL PROPERTY STATEMENT  
LITTLE GIGGLES DAYCARE CENTER LLC  
124 READING AVE HILLSDALE, MI 49242  
124 READING AVE HILLSDALE, MI 49242

2023 006-900-503-00	J23-009	251	30020	90,000	90,000	100.000	0.000	6,100	6,100	100.000		0.000
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AMENDED PPS  
SCRUFF TO FLUFF GROOMING PARLOR LLC  
3224 W CARLETON RD A HILLSDALE, MI 49242  
3224 W CARLETON RD STE A HILLSDALE, MI 49242

198,800 168,714

\*Winter PRE Change

THE BOARD OF REVIEW OF CITY OF HILLSDALE, HILLSDALE COUNTY, MICHIGAN HEREBY AFFIRMS THAT THE ABOVE INFORMATION IS CORRECT TO THE BEST OF OUR KNOWLEDGE

Signatures of Board of Review Members

Member \_\_\_\_\_ Member \_\_\_\_\_ Member \_\_\_\_\_ Member \_\_\_\_\_ Member \_\_\_\_\_

Dated 7/19/23

*Kimberly Thomas, Assessor*

*J23-009 Corrected to match Affidavit signed by Board of Review.*

*Revised by Assessor*

Year	Parcel Number	Comments	Petition	Class	School	Assessed Value	Taxable Value	PRE/MBT	Transfer	Corrected Assessed Value	Corrected Taxable Value	Corrected PRE/MBT EX	Corrected Transfer
2023	006-222-800-24		J23-002	410	30020	1,700	1,700	0.000	0.000	0	0	0.000	0.000
ASSESSED IN ERROR - MOBILE HOME IN LICENSED PARK EXEMPT UNDER MCL 125.1041													
HILLSDALE MHP LLC													
2856 W CARLETON RD 024 HILLSDALE, MI 49242													
83 GENEVA DR UNIT 620130 OVIEDO, FL 32762													
2023	006-222-800-27		J23-003	410	30020	4,700	4,700	0.000	0.000	0	0	0.000	0.000
ASSESSED IN ERROR - MOBILE HOME IN LICENSED PARK EXEMPT UNDER MCL 125.1041													
DRYER, JASMINE M													
2856 W CARLETON RD 027 HILLSDALE, MI 49242													
2856 W CARLETON RD 27 HILLSDALE, MI 49242													
2023	006-327-480-22		J23-006	401	30020	110,900	41,644	100.000	0.000	0	0	100.000	0.000
DISABLED VETERANS EXEMPTION AFFIDAVIT SUBMITTED W/ LETTER 07/05/2023													
STACK, RICHARD B & SUSAN L													
116 S HOWELL ST HILLSDALE, MI 49242													
116 S HOWELL ST HILLSDALE, MI 49242													
2023	006-334-126-06		J23-007	401	30020	73,700	34,453	100.000	0.000	0	0	100.000	0.000
DISABLED VETERANS EXEMPTION APPROVED													
THORP, MICHAEL W & DEBORAH D													
180 READING AVE HILLSDALE, MI 49242													
180 READING AVE HILLSDALE, MI 49242													
2023	006-334-210-04		J23-001	401	30020	80,200	50,232	100.000	0.000	80,200	50,114	100.000	0.000
NEW/ADDITIONS IN ERROR													
SMITH, MARTHA J													
12 W LYNWOOD BLVD HILLSDALE, MI 49242													
12 W LYNWOOD BLVD HILLSDALE, MI 49242													
2023	006-900-136-81		J23-005	251	30020	90,000	90,000	100.000	0.000	7,800	7,800	100.000	0.000
AMENDED PERSONAL PROPERTY STATEMENT													
2022	006-900-136-81		J23-004	251	30020	40,000	40,000	100.000	0.000	7,800	7,800	100.000	0.000
AMENDED PERSONAL PROPERTY STATEMENT													
HILLSDALE AUCTION													
115 S BROAD ST HILLSDALE, MI 49242													
1625 E MONTGOMERY RD HILLSDALE, MI 49242													

Year	Parcel Number	Comments	Petition	Class	School	Assessed Value	Taxable Value	PRE/MBT	Transfer	Corrected Assessed Value	Corrected Taxable Value	Corrected PRE/MBT	Corrected EX	Corrected Transfer
2023	006-900-487-00	OWNER CLAIMING INVENTORY ONLY. SHELVING BELONGS TO BUILDING OWNER (LEFT BY PREVIOUS OWNER - NASH DRUGS). DENIED BY BOARD OF REVIEW - ONLINE PICTURES SHOW ADDITIONAL FURNITURE, COMPUTER, ETC...	J23-008	251	30020	90,000	90,000	100.000	0.000	90,000	90,000	100.000		0.000
MICHIGAN KIQS 30 N HOWELL ST 24 HILLSDALE, MI 49242 30 N HOWELL ST STE 24 HILLSDALE, MI 49242														
2023	006-900-494-00	AMENDED PERSONAL PROPERTY STATEMENT LITTLE GIGGLES DAYCARE CENTER LLC 124 READING AVE HILLSDALE, MI 49242 124 READING AVE HILLSDALE, MI 49242	J23-010	251	30020	90,000	90,000	100.000	0.000	6,900	6,900	100.000		0.000
2023	006-900-503-00	AMENDED PPS SCRUFF TO FLUFF GROOMING PARLOR LLC 3224 W CARLETON RD A HILLSDALE, MI 49242 3224 W CARLETON RD STE A HILLSDALE, MI 49242	J23-009	251	30020	90,000	90,000	100.000	0.000	13,982	13,982	100.000		0.000
										206,682	176,596			
										198,800	168,714			

*See Affidavit*

\*Winter PRE Change

THE BOARD OF REVIEW OF CITY OF HILLSDALE, HILLSDALE COUNTY, MICHIGAN HEREBY AFFIRMS THAT THE ABOVE INFORMATION IS CORRECT TO THE BEST OF OUR KNOWLEDGE

Signatures of Board of Review Members

Member *Douglas Lyle*    Member *Becki Joeger*    Member *Don Vant*    Member \_\_\_\_\_

Dated July 18, 2023

05/09/2023 08:00 AM

**July/December Board of Review Affidavit**

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

Petition/Docket #: J23-001

The authority for July/December board of review action is stated in the General Property Tax Act, MCL 211.53b. The July/December Board of Review can take action regarding qualified errors verified by the assessor (MCL 211.53b(1), (8)). The July/December Board of Review can also take action under MCL 211.53b regarding a poverty exemption for the current year under MCL 211.7u; a qualified agricultural property exemption under MCL 211.ee for the current year; which has been denied by the assessor; a qualified agricultural property exemption under MCL 211.ee that was not on the assessment roll for the current year and one prior year; or a qualified forest property exemption under MCL 211.7j(1) that was not on the assessment roll for the current year and one prior year. In addition, other statutes, such as MCP 211.7b related to the disabled veterans exemption, and MCL 211.7ss related to the eligible development property exemption, provide authority for the July/December Board of Review to take action.

Form 3128 (L-4035a) must be completed by the Board of Review and made a part of the Board of Review records whenever a change is made to an individual parcel of property which causes a change in Taxable Value.

**PART A: IDENTIFICATION**

Owner Name <b>SMITH, MARTHA J</b>				
Owner Street Address <b>12 W LYNWOOD BLVD</b>		City <b>HILLSDALE</b>	State <b>MI</b>	ZIP Code <b>49242</b>
Parcel Number <b>30-006-334-210-04</b>		Property School District <b>HILLSDALE COMM PUBLIC S</b>	Property Classification <b>401</b>	
Property Street Address <b>12 W LYNWOOD BLVD</b>		City <b>HILLSDALE</b>	State <b>MI</b>	ZIP Code <b>49242</b>

**PART B: ADJUSTMENTS**

Item or Taxing Authority	Note or Millage	Original	Adjusted	Difference
<b>CITY OF HILLSDALE</b>				
Assessed Value	JBOR	80,200	80,200	0
Taxable Value	07/19/2022	50,232	50,114	-118
P.R.E.		100.00 %	100.00 %	0.00 %
Property Class		401		
School District		30020		
Classification		Ad Valorem		
<b>TOTALS</b>				

Reason for change (see instructions on page 2):

- Poverty Exemption                       Qualified Agricultural Exemption                       Disabled Veterans Exemption  
 Qualified Forest Exemption                       Eligible Development Property Exemption                       Qualified Error Capped Value Calculation error

Explanation: NEW/ADDITIONS IN ERROR

**PART C: CERTIFICATION, BOARD OF REVIEW MEMBERS**

We, the undersigned members of CITY OF HILLSDALE Board of Review, swear to affirm the above information is, to the best of our knowledge, true.

Signature 	Date <u>7/18, 2023</u>
Signature	Date
Signature	Date

Signature 	Date <u>7-18-23</u>
Signature 	Date <u>7/18/23</u>
Signature	Date

The Board of Review is required to file an affidavit within 30 days with the proper officials to have all affected official records corrected. If the qualified error results in an overpayment or underpayment, the rebate, including any interest paid, must be made to the taxpayer or the taxpayer must be notified and payment made within 30 days of the notice. (MCL 211.53b (1))

Distribute copies of this form to the property owner, the County Treasurer, the County Equalization Department, and the treasurers of all other affected taxing authorities. Retain a copy on file at the local unit.



### July/December Board of Review Affidavit

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

Petition/Docket #: J23-002

The authority for July/December board of review action is stated in the General Property Tax Act, MCL 211.53b. The July/December Board of Review can take action regarding qualified errors verified by the assessor (MCL 211.53b(1), (8)). The July/December Board of Review can also take action under MCL 211.53b regarding a poverty exemption for the current year under MCL 211.7u; a qualified agricultural property exemption under MCL 211.ee for the current year; which has been denied by the assessor; a qualified agricultural property exemption under MCL 211.ee that was not on the assessment roll for the current year and one prior year; or a qualified forest property exemption under MCL 211.7j(1) that was not on the assessment roll for the current year and one prior year. In addition, other statutes, such as MCP 211.7b related to the disabled veterans exemption, and MCL 211.7ss related to the eligible development property exemption, provide authority for the July/December Board of Review to take action.

Form 3128 (L-4035a) must be completed by the Board of Review and made a part of the Board of Review records whenever a change is made to an individual parcel of property which causes a change in Taxable Value.

#### PART A: IDENTIFICATION

Owner Name <b>HILLSDALE MHP LLC</b>			
Owner Street Address <b>83 GENEVA DR UNIT 620130</b>		City <b>OVIEDO</b>	State <b>FL</b>
Parcel Number <b>30-006-222-800-24</b>		Property School District <b>HILLSDALE COMM PUBLIC S</b>	Property Classification <b>410</b>
Property Street Address <b>2856 W CARLETON RD 024</b>		City <b>HILLSDALE</b>	State <b>MI</b>
			ZIP Code <b>49242</b>

#### PART B: ADJUSTMENTS

Item or Taxing Authority	Note or Millage	Original	Adjusted	Difference
<b>CITY OF HILLSDALE</b>				
Assessed Value	JBOR	1,700	0	-1,700
Taxable Value	07/19/2022	1,700	0	-1,700
P.R.E.		0.00 %	0.00 %	0.00 %
Property Class		410		
School District		30020		
Classification		Ad Valorem		
<b>TOTALS</b>				

Reason for change (see instructions on page 2):

- Poverty Exemption     
  Qualified Agricultural Exemption     
  Disabled Veterans Exemption  
 Qualified Forest Exemption     
  Eligible Development Property Exemption     
  Qualified Error Status

Explanation: ASSESSED IN ERROR - MOBILE HOME IN LICENSED PARK EXEMPT UNDER MCL 125.1041

#### PART C: CERTIFICATION, BOARD OF REVIEW MEMBERS

We, the undersigned members of CITY OF HILLSDALE Board of Review, swear to affirm the above information is, to the best of our knowledge, true.

Signature 	Date <u>5/18, 2023</u>
Signature	Date
Signature	Date

Signature 	Date <u>7-18-23</u>
Signature 	Date <u>7/18/23</u>
Signature	Date

The Board of Review is required to file an affidavit within 30 days with the proper officials to have all affected official records corrected. If the qualified error results in an overpayment or underpayment, the rebate, including any interest paid, must be made to the taxpayer or the taxpayer must be notified and payment made within 30 days of the notice. (MCL 211.53b (1)) .

Distribute copies of this form to the property owner, the County Treasurer, the County Equalization Department, and the treasurers of all other affected taxing authorities. Retain a copy on file at the local unit.

05/09/2023 07:56 AM

**July/December Board of Review Affidavit**

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

Petition/Docket #: J23-003

The authority for July/December board of review action is stated in the General Property Tax Act, MCL 211.53b. The July/December Board of Review can take action regarding qualified errors verified by the assessor (MCL 211.53b(1), (8)). The July/December Board of Review can also take action under MCL 211.53b regarding a poverty exemption for the current year under MCL 211.7u; a qualified agricultural property exemption under MCL 211.ee for the current year; which has been denied by the assessor; a qualified agricultural property exemption under MCL 211.ee that was not on the assessment roll for the current year and one prior year; or a qualified forest property exemption under MCL 211.7j(1) that was not on the assessment roll for the current year and one prior year. In addition, other statutes, such as MCP 211.7b related to the disabled veterans exemption, and MCL 211.7ss related to the eligible development property exemption, provide authority for the July/December Board of Review to take action.

Form 3128 (L-4035a) must be completed by the Board of Review and made a part of the Board of Review records whenever a change is made to an individual parcel of property which causes a change in Taxable Value.

**PART A: IDENTIFICATION**

Owner Name <b>DRYER, JASMINE M</b>			
Owner Street Address <b>2856 W CARLETON RD 27</b>	City <b>HILLSDALE</b>	State <b>MI</b>	ZIP Code <b>49242</b>
Parcel Number <b>30-006-222-800-27</b>	Property School District <b>HILLSDALE COMM PUBLIC S</b>	Property Classification <b>410</b>	
Property Street Address <b>2856 W CARLETON RD 027</b>	City <b>HILLSDALE</b>	State <b>MI</b>	ZIP Code <b>49242</b>

**PART B: ADJUSTMENTS**

Item or Taxing Authority	Note or Millage	Original	Adjusted	Difference
<b>CITY OF HILLSDALE</b>				
Assessed Value	JBOR	4,700	0	-4,700
Taxable Value	07/19/2022	4,700	0	-4,700
P.R.E.		0.00 %	0.00 %	0.00 %
Property Class		410		
School District		30020		
Classification		Ad Valorem		
<b>TOTALS</b>				

Reason for change (see instructions on page 2):

- Poverty Exemption                       Qualified Agricultural Exemption                       Disabled Veterans Exemption  
 Qualified Forest Exemption                       Eligible Development Property Exemption                       Qualified Error Status

Explanation: ASSESSED IN ERROR - MOBILE HOME IN LICENSED PARK EXEMPT UNDER MCL 125.1041

**PART C: CERTIFICATION, BOARD OF REVIEW MEMBERS**

We, the undersigned members of CITY OF HILLSDALE Board of Review, swear of affirm the above information is, to the best of our knowledge, true.

Signature 	Date <u>July 18 2023</u>
Signature	Date
Signature	Date

Signature 	Date <u>7-18-23</u>
Signature 	Date <u>7/18/23</u>
Signature	Date

The Board of Review is required to file an affidavit within 30 days with the proper officials to have all affected official records corrected. If the qualified error results in an overpayment or underpayment, the rebate, including any interest paid, must be made to the taxpayer or the taxpayer must be notified and payment made within 30 days of the notice. (MCL 211.53b (1))

Distribute copies of this form to the property owner, the County Treasurer, the County Equalization Department, and the treasurers of all other affected taxing authorities. Retain a copy on file at the local unit.

### July/December Board of Review Affidavit

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

Petition/Docket #: J23-004

The authority for July/December board of review action is stated in the General Property Tax Act, MCL 211.53b. The July/December Board of Review can take action regarding qualified errors verified by the assessor (MCL 211.53b(1), (8)). The July/December Board of Review can also take action under MCL 211.53b regarding a poverty exemption for the current year under MCL 211.7u; a qualified agricultural property exemption under MCL 211.ee for the current year, which has been denied by the assessor; a qualified agricultural property exemption under MCL 211.ee that was not on the assessment roll for the current year and one prior year; or a qualified forest property exemption under MCL 211.7j(1) that was not on the assessment roll for the current year and one prior year. In addition, other statutes, such as MCP 211.7b related to the disabled veterans exemption, and MCL 211.7ss related to the eligible development property exemption, provide authority for the July/December Board of Review to take action.

Form 3128 (L-4035a) must be completed by the Board of Review and made a part of the Board of Review records whenever a change is made to an individual parcel of property which causes a change in Taxable Value.

#### PART A: IDENTIFICATION

Owner Name <b>HILLSDALE AUCTION</b>			
Owner Street Address <b>1625 E MONTGOMERY RD</b>	City <b>HILLSDALE</b>	State <b>MI</b>	ZIP Code <b>49242</b>
Parcel Number <b>30-006-900-136-81</b>	Property School District <b>HILLSDALE COMM PUBLIC S</b>	Property Classification <b>251</b>	
Property Street Address <b>115 S BROAD ST</b>	City <b>HILLSDALE</b>	State <b>MI</b>	ZIP Code <b>49242</b>

#### PART B: ADJUSTMENTS

Item or Taxing Authority	Note or Millage	Original	Adjusted	Difference
<b>CITY OF HILLSDALE</b>				
Assessed Value	JBOR	40,000	7,800	-32,200
Taxable Value	07/18/2023	40,000	7,800	-32,200
P.R.E.		100.00 %	100.00 %	0.00 %
Property Class		251		
School District		30020		
Classification		Ad Valorem		
<b>TOTALS</b>				

Reason for change (see instructions on page 2):

- Poverty Exemption                       Qualified Agricultural Exemption                       Disabled Veterans Exemption  
 Qualified Forest Exemption                       Eligible Development Property Exemption                       Qualified Error Amended PPS

Explanation: AMENDED PERSONAL PROPERTY STATEMENT

#### PART C: CERTIFICATION, BOARD OF REVIEW MEMBERS

We, the undersigned members of CITY OF HILLSDALE Board of Review, swear of affirm the above information is, to the best of our knowledge, true.

Signature 	Date <u>7/18/2023</u>
Signature	Date
Signature	Date

Signature 	Date <u>7-18-23</u>
Signature 	Date <u>7/18/23</u>
Signature	Date

The Board of Review is required to file an affidavit within 30 days with the proper officials to have all affected official records corrected. If the qualified error results in an overpayment or underpayment, the rebate, including any interest paid, must be made to the taxpayer or the taxpayer must be notified and payment made within 30 days of the notice. (MCL 211.53b (1))

Distribute copies of this form to the property owner, the County Treasurer, the County Equalization Department, and the treasurers of all other affected taxing authorities. Retain a copy on file at the local unit.

### July/December Board of Review Affidavit

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

Petition/Docket #: J23-005

The authority for July/December board of review action is stated in the General Property Tax Act, MCL 211.53b. The July/December Board of Review can take action regarding qualified errors verified by the assessor (MCL 211.53b(1), (8)). The July/December Board of Review can also take action under MCL 211.53b regarding a poverty exemption for the current year under MCL 211.7u; a qualified agricultural property exemption under MCL 211.ee for the current year; which has been denied by the assessor; a qualified agricultural property exemption under MCL 211.ee that was not on the assessment roll for the current year and one prior year; or a qualified forest property exemption under MCL 211.7j(1) that was not on the assessment roll for the current year and one prior year. In addition, other statutes, such as MCP 211.7b related to the disabled veterans exemption, and MCL 211.7ss related to the eligible development property exemption, provide authority for the July/December Board of Review to take action.

Form 3128 (L-4035a) must be completed by the Board of Review and made a part of the Board of Review records whenever a change is made to an individual parcel of property which causes a change in Taxable Value.

#### PART A: IDENTIFICATION

Owner Name <b>HILLSDALE AUCTION</b>			
Owner Street Address <b>1625 E MONTGOMERY RD</b>	City <b>HILLSDALE</b>	State <b>MI</b>	ZIP Code <b>49242</b>
Parcel Number <b>30-006-900-136-81</b>	Property School District <b>HILLSDALE COMM PUBLIC S</b>	Property Classification <b>251</b>	
Property Street Address <b>115 S BROAD ST</b>	City <b>HILLSDALE</b>	State <b>MI</b>	ZIP Code <b>49242</b>

#### PART B: ADJUSTMENTS

Item or Taxing Authority	Note or Millage	Original	Adjusted	Difference
<b>CITY OF HILLSDALE</b>				
Assessed Value	JBOR	90,000	7,800	-82,200
Taxable Value	07/18/2023	90,000	7,800	-82,200
P.R.E.		100.00 %	100.00 %	0.00 %
Property Class		251		
School District		30020		
Classification		Ad Valorem		
TOTALS				

Reason for change (see instructions on page 2):

Poverty Exemption                       Qualified Agricultural Exemption                       Disabled Veterans Exemption  
 Qualified Forest Exemption                       Eligible Development Property Exemption                       Qualified Error Amended PPS

Explanation: AMENDED PERSONAL PROPERTY STATEMENT

#### PART C: CERTIFICATION, BOARD OF REVIEW MEMBERS

We, the undersigned members of CITY OF HILLSDALE Board of Review, swear of affirm the above information is, to the best of our knowledge, true.

Signature 	Date <u>July 18, 2023</u>
Signature	Date
Signature	Date

Signature 	Date <u>7-18-23</u>
Signature 	Date <u>7/18/23</u>
Signature	Date

The Board of Review is required to file an affidavit within 30 days with the proper officials to have all affected official records corrected. If the qualified error results in an overpayment or underpayment, the rebate, including any interest paid, must be made to the taxpayer or the taxpayer must be notified and payment made within 30 days of the notice. (MCL 211.53b (1))

Distribute copies of this form to the property owner, the County Treasurer, the County Equalization Department, and the treasurers of all other affected taxing authorities. Retain a copy on file at the local unit.

### July/December Board of Review Affidavit

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

Petition/Docket #: J23-006

The authority for July/December board of review action is stated in the General Property Tax Act, MCL 211.53b. The July/December Board of Review can take action regarding qualified errors verified by the assessor (MCL 211.53b(1), (8)). The July/December Board of Review can also take action under MCL 211.53b regarding a poverty exemption for the current year under MCL 211.7u; a qualified agricultural property exemption under MCL 211.ee for the current year; which has been denied by the assessor; a qualified agricultural property exemption under MCL 211.ee that was not on the assessment roll for the current year and one prior year; or a qualified forest property exemption under MCL 211.7j(1) that was not on the assessment roll for the current year and one prior year. In addition, other statutes, such as MCP 211.7b related to the disabled veterans exemption, and MCL 211.7ss related to the eligible development property exemption, provide authority for the July/December Board of Review to take action.

Form 3128 (L-4035a) must be completed by the Board of Review and made a part of the Board of Review records whenever a change is made to an individual parcel of property which causes a change in Taxable Value.

#### PART A: IDENTIFICATION

Owner Name <b>STACK, RICHARD B &amp; SUSAN L</b>			
Owner Street Address <b>116 S HOWELL ST</b>	City <b>HILLSDALE</b>	State <b>MI</b>	ZIP Code <b>49242</b>
Parcel Number <b>30-006-327-480-22</b>	Property School District <b>HILLSDALE COMM PUBLIC S</b>	Property Classification <b>401</b>	
Property Street Address <b>116 S HOWELL ST</b>	City <b>HILLSDALE</b>	State <b>MI</b>	ZIP Code <b>49242</b>

#### PART B: ADJUSTMENTS

Item or Taxing Authority	Note or Millage	Original	Adjusted	Difference
<b>CITY OF HILLSDALE</b>				
Assessed Value	JBOR	110,900	0	-110,900
Taxable Value	07/18/2023	41,644	0	-41,644
P.R.E.		100.00 %	100.00 %	0.00 %
Property Class		401		
School District		30020		
Classification		Ad Valorem		
<b>TOTALS</b>				

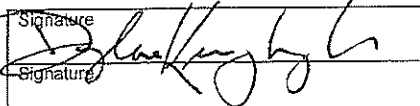
Reason for change (see instructions on page 2):

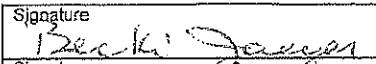
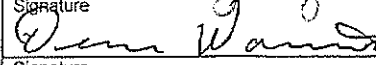
- Poverty Exemption                     
  Qualified Agricultural Exemption                     
  Disabled Veterans Exemption  
 Qualified Forest Exemption                     
  Eligible Development Property Exemption                     
  Qualified Error \_\_\_\_\_

Explanation: DISABLED VETERANS EXEMPTION AFFIDAVIT SUBMITTED W/ LETTER 07/05/2023

#### PART C: CERTIFICATION, BOARD OF REVIEW MEMBERS

We, the undersigned members of CITY OF HILLSDALE Board of Review, swear of affirm the above information is, to the best of our knowledge, true.

Signature 	Date <u>July 18, 2023</u>
Signature	Date
Signature	Date

Signature 	Date <u>7-18-23</u>
Signature 	Date <u>7/18/23</u>
Signature	Date

The Board of Review is required to file an affidavit within 30 days with the proper officials to have all affected official records corrected. If the qualified error results in an overpayment or underpayment, the rebate, including any interest paid, must be made to the taxpayer or the taxpayer must be notified and payment made within 30 days of the notice. (MCL 211.53b (1))

Distribute copies of this form to the property owner, the County Treasurer, the County Equalization Department, and the treasurers of all other affected taxing authorities. Retain a copy on file at the local unit.

### July/December Board of Review Affidavit

Petition/Docket #: J23-007

Issued under authority of P.A. 208 of 1893. Filing is mandatory.

The authority for July/December board of review action is stated in the General Property Tax Act, MCL 211.53b. The July/December Board of Review can take action regarding qualified errors verified by the assessor (MCL 211.53b(1), (8)). The July/December Board of Review can also take action under MCL 211.53b regarding a poverty exemption for the current year under MCL 211.7u; a qualified agricultural property exemption under MCL 211.ee for the current year; which has been denied by the assessor; a qualified agricultural property exemption under MCL 211.ee that was not on the assessment roll for the current year and one prior year; or a qualified forest property exemption under MCL 211.7jj(1) that was not on the assessment roll for the current year and one prior year. In addition, other statutes, such as MCP 211.7b related to the disabled veterans exemption, and MCL 211.7ss related to the eligible development property exemption, provide authority for the July/December Board of Review to take action.

Form 3128 (L-4035a) must be completed by the Board of Review and made a part of the Board of Review records whenever a change is made to an individual parcel of property which causes a change in Taxable Value.

#### PART A: IDENTIFICATION

Owner Name <b>THORP, MICHAEL W &amp; DEBORAH D</b>			
Owner Street Address <b>180 READING AVE</b>	City <b>HILLSDALE</b>	State <b>MI</b>	ZIP Code <b>49242</b>
Parcel Number <b>30-006-334-126-06</b>	Property School District <b>HILLSDALE COMM PUBLIC S</b>	Property Classification <b>401</b>	
Property Street Address <b>180 READING AVE</b>	City <b>HILLSDALE</b>	State <b>MI</b>	ZIP Code <b>49242</b>

#### PART B: ADJUSTMENTS

Item or Taxing Authority	Note or Millage	Original	Adjusted	Difference
<b>CITY OF HILLSDALE</b>				
Assessed Value	JBOR	73,700	0	-73,700
Taxable Value	07/18/2023	34,453	0	-34,453
P.R.E.		100.00 %	100.00 %	0.00 %
Property Class		401		
School District		30020		
Classification		Ad Valorem		
<b>TOTALS</b>				

Reason for change (see instructions on page 2):

Poverty Exemption                     
  Qualified Agricultural Exemption                     
  Disabled Veterans Exemption  
 Qualified Forest Exemption                     
  Eligible Development Property Exemption                     
  Qualified Error \_\_\_\_\_

Explanation: **DISABLED VETERANS EXEMPTION APPROVED**

#### PART C: CERTIFICATION, BOARD OF REVIEW MEMBERS

We, the undersigned members of CITY OF HILLSDALE Board of Review, swear of affirm the above information is, to the best of our knowledge, true.

Signature 	Date <b>July 18, 2023</b>
Signature	Date
Signature	Date

Signature 	Date <b>7-18-23</b>
Signature 	Date <b>7/18/23</b>
Signature	Date

The Board of Review is required to file an affidavit within 30 days with the proper officials to have all affected official records corrected. If the qualified error results in an overpayment or underpayment, the rebate, including any interest paid, must be made to the taxpayer or the taxpayer must be notified and payment made within 30 days of the notice. (MCL 211.53b (1))

Distribute copies of this form to the property owner, the County Treasurer, the County Equalization Department, and the treasurers of all other affected taxing authorities. Retain a copy on file at the local unit.

**July/December Board of Review Affidavit**

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

Petition/Docket #: J23-008

The authority for July/December board of review action is stated in the General Property Tax Act, MCL 211.53b. The July/December Board of Review can take action regarding qualified errors verified by the assessor (MCL 211.53b(1), (8)). The July/December Board of Review can also take action under MCL 211.53b regarding a poverty exemption for the current year under MCL 211.7u; a qualified agricultural property exemption under MCL 211.5e for the current year; which has been denied by the assessor; a qualified agricultural property exemption under MCL 211.5e that was not on the assessment roll for the current year and one prior year; or a qualified forest property exemption under MCL 211.7jj(1) that was not on the assessment roll for the current year and one prior year. In addition, other statutes, such as MCP 211.7b related to the disabled veterans exemption, and MCL 211.7ss related to the eligible development property exemption, provide authority for the July/December Board of Review to take action.

Form 3128 (L-4035a) must be completed by the Board of Review and made a part of the Board of Review records whenever a change is made to an individual parcel of property which causes a change in Taxable Value.

**PART A: IDENTIFICATION**

Owner Name <b>MICHIGAN KIQS</b>				
Owner Street Address <b>30 N HOWELL ST</b>		City <b>HILLSDALE</b>	State <b>MI</b>	ZIP Code <b>49242</b>
Parcel Number <b>30-006-900-487-00</b>		Property School District <b>HILLSDALE COMM PUBLIC S</b>	Property Classification <b>251</b>	
Property Street Address <b>30 N HOWELL ST</b>		City <b>HILLSDALE</b>	State <b>MI</b>	ZIP Code <b>49242</b>

**PART B: ADJUSTMENTS**

Item or Taxing Authority	Note or Millage	Original	Adjusted	Difference
<b>CITY OF HILLSDALE</b>				
Assessed Value	JBOR	90,000	90,000.00	-90,000.00
Taxable Value	07/18/2023	90,000	90,000.00	-90,000.00
P.R.E.		100.00 %	100.00 %	0.00 %
Property Class		251		
School District		30020		
Classification		Ad Valorem		
<b>TOTALS</b>				

Reason for change (see instructions on page 2):

- Poverty Exemption     
  Qualified Agricultural Exemption     
  Disabled Veterans Exemption  
 Qualified Forest Exemption     
  Eligible Development Property Exemption     
  Qualified Error Amended PPS

Explanation: INVENTORY ONLY. SHELVING BELONGS TO BUILDING OWNER (LEFT BY PREVIOUS OWNER - NASH DRUGS).

Online pictures show Before + Now pictures. There are equipment within Business that can be seen

**PART C: CERTIFICATION, BOARD OF REVIEW MEMBERS**

We, the undersigned members of CITY OF HILLSDALE Board of Review, swear to affirm the above information is, to the best of our knowledge, true.

Signature <i>[Signature]</i>	Date <u>July 14, 2023</u>
Signature	Date
Signature	Date

Signature <i>[Signature]</i>	Date <u>7-18-23</u>
Signature <i>[Signature]</i>	Date <u>7/18/23</u>
Signature	Date

The Board of Review is required to file an affidavit within 30 days with the proper officials to have all affected official records corrected. If the qualified error results in an overpayment or underpayment, the rebate, including any interest paid, must be made to the taxpayer or the taxpayer must be notified and payment made within 30 days of the notice. (MCL 211.53b (1))

Distribute copies of this form to the property owner, the County Treasurer, the County Equalization Department, and the treasurers of all other affected taxing authorities. Retain a copy on file at the local unit.

No Change

### July/December Board of Review Affidavit

Petition/Docket #: J23-009

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

The authority for July/December board of review action is stated in the General Property Tax Act, MCL 211.53b. The July/December Board of Review can take action regarding qualified errors verified by the assessor (MCL 211.53b(1), (8)). The July/December Board of Review can also take action under MCL 211.53b regarding a poverty exemption for the current year under MCL 211.7u; a qualified agricultural property exemption under MCL 211.ee for the current year; which has been denied by the assessor; a qualified agricultural property exemption under MCL 211.ee that was not on the assessment roll for the current year and one prior year; or a qualified forest property exemption under MCL 211.7j(1) that was not on the assessment roll for the current year and one prior year. In addition, other statutes, such as MCP 211.7b related to the disabled veterans exemption, and MCL 211.7ss related to the eligible development property exemption, provide authority for the July/December Board of Review to take action.

Form 3128 (L-4035a) must be completed by the Board of Review and made a part of the Board of Review records whenever a change is made to an individual parcel of property which causes a change in Taxable Value.

#### PART A: IDENTIFICATION

Owner Name <b>SCRUFF TO FLUFF GROOMING PARLOR LLC</b>			
Owner Street Address <b>3224 W CARLETON RD STE A</b>		City <b>HILLSDALE</b>	State <b>MI</b>
Parcel Number <b>30-006-900-503-00</b>		Property School District <b>HILLSDALE COMM PUBLIC S</b>	Property Classification <b>251</b>
Property Street Address <b>3224 W CARLETON RD A</b>		City <b>HILLSDALE</b>	State <b>MI</b>
		ZIP Code <b>49242</b>	

#### PART B: ADJUSTMENTS

Item or Taxing Authority	Note or Millage	Original	Adjusted	Difference
<b>CITY OF HILLSDALE</b>				
Assessed Value	JBOR	90,000	6,100	-83,900
Taxable Value	07/18/2023	90,000	6,100	-83,900
P.R.E.		100.00 %	100.00 %	0.00 %
Property Class		251		
School District		30020		
Classification		Ad Valorem		
<b>TOTALS</b>				

Reason for change (see instructions on page 2):

- Poverty Exemption     
  Qualified Agricultural Exemption     
  Disabled Veterans Exemption  
 Qualified Forest Exemption     
  Eligible Development Property Exemption     
  Qualified Error **Amended PPS**

Explanation: **AMENDED PPS**

#### PART C: CERTIFICATION, BOARD OF REVIEW MEMBERS

We, the undersigned members of CITY OF HILLSDALE Board of Review, swear of affirm the above information is, to the best of our knowledge, true.

Signature 	Date <b>7/18, 2023</b>
Signature	Date
Signature	Date

Signature 	Date <b>7-18-23</b>
Signature 	Date <b>7/18/23</b>
Signature	Date

The Board of Review is required to file an affidavit within 30 days with the proper officials to have all affected official records corrected. If the qualified error results in an overpayment or underpayment, the rebate, including any interest paid, must be made to the taxpayer or the taxpayer must be notified and payment made within 30 days of the notice. (MCL 211.53b (1))

Distribute copies of this form to the property owner, the County Treasurer, the County Equalization Department, and the treasurers of all other affected taxing authorities. Retain a copy on file at the local unit.



### July/December Board of Review Affidavit

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

Petition/Docket #: J23-010

The authority for July/December board of review action is stated in the General Property Tax Act, MCL 211.53b. The July/December Board of Review can take action regarding qualified errors verified by the assessor (MCL 211.53b(1), (3)). The July/December Board of Review can also take action under MCL 211.53b regarding a poverty exemption for the current year under MCL 211.7u; a qualified agricultural property exemption under MCL 211.ee for the current year, which has been denied by the assessor; a qualified agricultural property exemption under MCL 211.ee that was not on the assessment roll for the current year and one prior year; or a qualified forest property exemption under MCL 211.7j(1) that was not on the assessment roll for the current year and one prior year. In addition, other statutes, such as MCP 211.7b related to the disabled veterans exemption, and MCL 211.7ss related to the eligible development property exemption, provide authority for the July/December Board of Review to take action.

Form 3128 (L-4035a) must be completed by the Board of Review and made a part of the Board of Review records whenever a change is made to an individual parcel of property which causes a change in Taxable Value.

#### PART A: IDENTIFICATION

Owner Name <b>LITTLE GIGGLES DAYCARE CENTER LLC</b>				
Owner Street Address <b>124 READING AVE</b>		City <b>HILLSDALE</b>	State <b>MI</b>	ZIP Code <b>49242</b>
Parcel Number <b>30-006-900-494-00</b>		Property School District <b>HILLSDALE COMM PUBLIC S</b>	Property Classification <b>251</b>	
Property Street Address <b>124 READING AVE</b>		City <b>HILLSDALE</b>	State <b>MI</b>	ZIP Code <b>49242</b>

#### PART B: ADJUSTMENTS

Item or Taxing Authority	Note or Millage	Original	Adjusted	Difference
<b>CITY OF HILLSDALE</b>				
Assessed Value	JBOR	90,000	6,900	-83,100
Taxable Value	07/18/2023	90,000	6,900	-83,100
P.R.E.		100.00 %	100.00 %	0.00 %
Property Class		251		
School District		30020		
Classification		Ad Valorem		
<b>TOTALS</b>				

Reason for change (see instructions on page 2):

- Poverty Exemption                       Qualified Agricultural Exemption                       Disabled Veterans Exemption  
 Qualified Forest Exemption                       Eligible Development Property Exemption                       Qualified Error Amended PPS

Explanation: AMENDED PERSONAL PROPERTY STATEMENT

#### PART C: CERTIFICATION, BOARD OF REVIEW MEMBERS

We, the undersigned members of CITY OF HILLSDALE Board of Review, swear of affirm the above information is, to the best of our knowledge, true.

Signature 	Date <u>July 8, 2023</u>
Signature	Date
Signature	Date

Signature <u>Becki Jagger</u>	Date <u>7-18-23</u>
Signature <u>Debra Warrick</u>	Date <u>7/18/23</u>
Signature	Date

The Board of Review is required to file an affidavit within 30 days with the proper officials to have all affected official records corrected. If the qualified error results in an overpayment or underpayment, the rebate, including any interest paid, must be made to the taxpayer or the taxpayer must be notified and payment made within 30 days of the notice. (MCL 211.53b (1))

Distribute copies of this form to the property owner, the County Treasurer, the County Equalization Department, and the treasurers of all other affected taxing authorities. Retain a copy on file at the local unit.