



Board of Review Agenda – December Meeting – per [MCL 211.53b](#)

**When: Friday, December 13, 2024
9:00 AM**

**Where: Hillsdale City Hall, 2nd Floor Conference Room
97 N Broad St, Hillsdale, MI 49242**

- 1. Call to Order and Pledge of Allegiance**
- 2. Roll Call**
 - a. D Kerry Laycock, Regular Member, Chair
 - b. Becki Jaeger, Regular Member, Secretary
 - c. Dennis Wainscott, Regular Member
 - d. Alternate Member – Vacant
 - e. Alternate Member – Vacant
 - f. Kimberly Thomas, Assessor (advisory – not a voting member)
 - g. Olivia Smith, Appraiser (clerical – not a voting member)
- 3. Approval of Agenda**
- 4. Public Comment on Agenda Items**
- 5. Consent Agenda**
 - a. July 2024 Board of Review Minutes
 - b. [STC Bulletins](#)
- 6. Communications & Petitions**
 - a. **MCL 211.19 – Amended PP Statement**
 - i. **006-900-430-14 – 2024**
 - ii. **006-900-491-00 – 2023**
 - iii. **006-900-500-00 – 2023 & 2024**
 - iv. **006-900-514-00 – 2023 & 2024**
 - v. **006-900-518-01 – 2023 & 2024**
 - vi. **006-900-529-00 – 2024**
 - b. MCL 211.27a(4) – Recapping
 - c. MCL 211.53(6)e – Partial Omission/Inclusion of Real Property
 - d. MCL 211.53b(6)a – Clerical Error – Rate of Taxation/Computation
 - e. MCL 211.53b(6)a – Uncapping (PTA Filed)
 - f. MCL 211.53b(6)b – Mutual Mistake of Fact
 - g. MCL 211.53b(6)d – Measurement/Calculation Error
 - h. MCL 211.53b(6)f – Taxable Status Correction

- i. MCL 211.53b(6)h – 5076 Denial Error
- j. MCL 211.53b(6)i – Veteran Exemption Approved
- k. MCL 211.7ee – Qualified Ag Denial Error/Late File
- l. MCL 211.7hh – Qualified Startup Business
- m. MCL 211.7jj – Qualified Forest Omission
- n. MCL 211.7ss – Eligible Development Property
- o. MCL 211.7u – Poverty Exemption**
 - i. 006-123-352-07 – 2024**
 - ii. 006-126-180-04 – 2024**
 - iii. 006-227-252-03 – 2024**
- p. MCL 211.9m&n – EMPP

7. Old Business

8. New Business (not including petitions)

- a. Recommendations for the 2025 poverty exemption guidelines
- b. 2025-2026 terms
 - i. Fill out updated bio forms

9. Assessor’s Report

- a. AMAR – Passed 2023 Audit with perfect score
- b. MTT Appeals
 - i. There are currently 2 MTT appeals pending.
 - 1. [24-003194-TT](#) is the appeal of a Principal Residence Exemption denial issued by the Michigan Department of Treasury for a home on State St. The City is not the respondent in this appeal because we are not the agency that denied the exemption.
 - 2. [24-003870-TT](#) is the appeal by the purchaser of 61 S Howell St of the demolition costs assessed on the 2024 summer tax bill but not included in the minimum bid by the County Treasurer.
- c. STC Appeals – Nothing pending at this time

10. General Public Comment

11. Adjourn

The next meeting(s) of the Board of Review will be in March of 2025. The meeting information is as follows:

Organizational Meeting	Tuesday, March 4, 2025 @ 9:00 AM
Taxpayer Appeal Hearings – Day 1	Monday, March 10, 2025, 9:00 AM – 3:00 PM
Taxpayer Appeal Hearings – Day 2	Tuesday, March 11, 2025, 3:00 PM – 9:00 PM

Additional dates as needed