

GREENLEAF TOWNSHIP BOARD OF REVIEW MINUTES – December 12, 2023 Draft

Present: Kennedy Brown, Bernadette Cain, Charles VanErp, Barb Godlewski (Alternate), Connie Lipka (Assessor)

Absent:

1. **Call to Order** – Meeting called to order at 9:00 AM at the Greenleaf Township Hall, 6435 Bay City-Forestville Rd, Cass City, MI.
2. **Pledge** – Pledge of Allegiance was recited.
3. **Approval of Agenda** – Motion by Cain, seconded by Brown to accept the agenda without changes. Motion passed.
4. **Minutes** – July 2023. Motion by Brown, seconded by Godlewski to approve the minutes as presented. Motion passed.
5. **Assessor Report** – Assessor advised BOR of changes in law for Veteran Exemptions. These will now be approved by the Assessor. She also advised the group that the Department of Treasury will be doing an audit of the Greenleaf BOR in 2024, and outlined some of the audit criteria including the need for updated training. She noted that there were no items for BOR consideration at this time.
6. **Board of Review Action** – No action was needed.
7. **Public Comments** – Meeting was opened for public comment at 10:08 AM and closed at 10:09 AM. No public was present.
8. **Adjourned at** – Motion by Cain, seconded by Brown to adjourn the meeting. Meeting adjourned at 10:17 AM.
9. **Date of Next Meeting** – Tuesday, March 5, 2024 at 9:00 AM at the Greenleaf Township Hall, 6435 Bay City-Forestville Rd, Cass City, MI.
Monday March 11, 2024 from 9:00 AM to 3:00 PM, at the Greenleaf Township Hall, 6435 Bay City-Forestville Rd, Cass City, MI.
Wednesday, March 13, 2024 from 3:00 PM to 9:00 PM at the Greenleaf Township Hall, 6435 Bay City-Forestville Rd, Cass City, MI
Tuesday July 16, 2024 at 9:00 AM at the Greenleaf Township Hall, 6435 Bay City-Forestville Rd, Cass City, MI
Tuesday December 10, 2024 at 9:00 AM at the Greenleaf Township Hall, 6435 Bay City-Forestville Rd, Cass City, MI.

GREENLEAF TOWNSHIP BOARD OF REVIEW MINUTES – July 18, 2023

Present: Kennedy Brown, Bernadette Cain, Charles VanErp, Barb Godlewski (Alternate)

Absent: Connie Lipka (Assessor)

1. **Call to Order** – Meeting called to order at 6:03 PM at the Greenleaf Township Hall, 6435 Bay City-Forestville Rd, Cass City, MI.
2. **Pledge** – Pledge of Allegiance was recited.
1. **Approval of Agenda** – Motion by Cain, seconded by Brown to accept the agenda without changes. Motion passed.
2. **Minutes** – March, 2023. Motion by Brown, seconded by Godlewski to approve the minutes as presented. Motion passed.
3. **Assessor Report** – None
4. **Board of Review Action** – No action was needed.
5. **Public Comments** – None. No public was present.
6. **Other** – It was noted that BOR members need to attend training again before the March 2024 BOR.
7. **Adjourned at** – Motion by Brown, seconded by Godlewski to adjourn the meeting. Meeting adjourned at 6:11 PM.
8. **Date of Next Meeting** – Tuesday December 12, 2022 at 9:00 AM at the Greenleaf Township Hall, 6435 Bay City-Forestville Rd, Cass City, MI.
Tuesday, March 5, 2024 at 9:00 AM at the Greenleaf Township Hall, 6435 Bay City-Forestville Rd, Cass City, MI.
Monday March 11, 2024 from 9:00 AM to 3:00 PM, at the Greenleaf Township Hall, 6435 Bay City-Forestville Rd, Cass City, MI.
Wednesday, March 13, 2024 from 3:00 PM to 9:00 PM at the Greenleaf Township Hall, 6435 Bay City-Forestville Rd, Cass City, MI

GREENLEAF TOWNSHIP BOARD OF REVIEW – March 2023

March 7, 2023

Present: Kennedy Brown (Acting Chair), Bernadette Cain (Secretary), Connie Lipka (Assessor)

Absent: Charles VanErp (Chair), Barb Godlewski (Alternate)

Called to order at: 6:01 PM at the Greenleaf Township Hall, 6435 Bay City-Forestville Rd, Cass City, MI

1. **Pledge of Allegiance** was recited.
2. **Approval of Agenda** - Motion was made by Cain, and seconded by Brown to approve the agenda as submitted. Motion passed.
3. **Election of Officers** –
 - A. Motion was made by Brown, and seconded by Cain to appoint Charles VanErp as Chair, with Kennedy Brown as Acting Chair in his absence, and Bernadette Cain as Secretary. Motion passed.
4. **Rules** – Motion was made by Cain, and seconded by Brown, to continue the rules adopted at the March 2022 Boards of Review. Motion passed. The rules as continued are as follows:
 - A. Petitions may be presented by appointment, by letter, or in-person for the 2023 March Board of Review.
 - B. The Board of Review will comply with state guidelines related to Covid 19.
 - C. The use of recording devices (including any audio and video recording equipment) is prohibited within 12 feet of the table at which the Board is convened. The meetings will be held in the large Township Board room if at all possible. If a smaller room must be utilized, accommodations will be made for recording devices as possible.
 - D. Electricity, or any other power source, will not be furnished at the hall by the township for any devices brought to the meeting.
 - E. A Petitioner's presentation will be limited to a maximum of 15 minutes. Any further time required must be scheduled by appointment approved in advance by the Board of Review.
 - F. The Board of Review will not hear a Petitioner on a property/parcel for which they are not the owner unless the Petitioner can present a signed and witnesses authorization from the owner, or proof of legal authority to act for the owner (such as a legal Power of Attorney).
5. **Minutes – December 13, 2022** - Motion was made by Cain, and seconded by Brown, to accept and approve the 12/13/22 minutes as presented. Motion passed.
6. **Assessor Report and Assessment Roll** – Ms. Lipka discussed changes to the 2023 assessment year and noted that the CPI rate was 5.0%. Ms. Lipka presented a hard copy of the Assessment Roll to the Board of Review. Motion was made by Cain, and seconded by Brown, to accept the Assessor's report and the Assessment Roll. Motion passed.
7. **Public Comments** – Ms. Brown opened up the meeting for public comment. There were no comments and the meeting was closed to public comment.
8. Motion was made by Brown, and seconded by Cain, to recess the meeting until 9 AM on 3/13/2023 at the Greenleaf Township Hall, 6435 Bay City-Forestville Rd, Cass City, MI. Motion passed.

Recessed at: 7:07 PM (Total elapsed March BOR meeting time 1 Hour & 6 Minutes)

March 13, 2023

Present: Kennedy Brown (Acting Chair), Bernadette Cain (Secretary), Connie Lipka (Assessor) who left at 2:15 PM

Absent: Charles VanErp (Chair), Barb Godlewski (Alternate)

Called to order at: 9:00 AM at the Greenleaf Township Hall, 6435 Bay City-Forestville Rd, Cass City, MI

Pledge of Allegiance was recited.

Public Comments – No public was present during the meeting.

The Board of Review considered one petition and voted as follows:

1. **Petitioner Judy Horton (M-23-01)** – Ms. Lipka presented a Disabled Veterans Application and supporting documentation for Board decision regarding Mrs. Horton's request for a Veteran's Exemption for Parcel 130-020-100-040-00 as the surviving spouse of a Veteran who died as a result of a service related disability. The committee reviewed the material and agreed that it met criteria. A motion was made by Brown and seconded by Cain to approve the Veterans Exemption and change the 2023 AV from \$45,700 to \$0 and TV from \$34,545 to \$0. Motion passed.

No further petitioners appeared in person or in writing for the remainder of the meeting time.

Motion by Cain, seconded by Brown, to recess until 3:00 PM on 3/15/2023 at the Greenleaf Township Hall, 6435 Bay City-Forestville Rd, Cass City, MI. Motion passed.

Recessed at: 3:05 PM. (Total elapsed March BOR meeting time 7 Hours & 11 Minutes)

GREENLEAF TOWNSHIP BOARD OF REVIEW – March 2023

March 15, 2023

Present: Kennedy Brown (Acting Chair), Bernadette Cain (Secretary), Barb Godlewski (Alternate), Connie Lipka (Assessor) arrived at 3:40 PM

Absent: Charles VanErp (Chair)

Called to order at: 3:00 PM at the Greenleaf Township Hall, 6435 Bay City-Forestville Rd, Cass City, MI

Pledge of Allegiance was recited.

Public Comments – There were no public comments.

The Board of Review considered 6 petitions and voted as follows:

1. **Petitioner Max Morrish (M-23-02)** – Mr. Morrish appeared before the Board at 3:02 PM for Parcel 130-020-100-040-02 to request a reduction in the 2023 AV of \$32,400 and TV of \$22,764 since he feels that the True Cash Value of this parcel would not exceed \$20,000 since the residence is only partially habitable. He presented no evidence to support the TCV. His mother-in-law does reside in the structure but uses only the main floor. He had some questions regarding the necessary right of way with this property should he build on the adjacent property where he currently resides. He was referred to the zoning Administrator for this matter. The Board reviewed this petition later in the day and a motion was made by Cain, and seconded by Brown, to deny any change in AV or TV since no proof was presented, the structure is already significantly depreciated in the assessment, and the Assessor had a record of an appraisal for \$40,200 that he had presented in 2016 for this parcel noting that overall values have only been increasing since that year. Motion passed.
2. **Petitioner Grant Hulbert (M-23-03)** – Mr. & Mrs. Hulbert appeared before the Board at 3:30 PM to request a Disabled Veterans Exemption for Parcel 130-170-300-080-00 as a Veteran with 100% service-related disability. They had supporting documentation and when Ms. Lipka arrived, she assisted them in completing the appropriate application form. The committee reviewed the material and agreed that it met criteria. A motion was made later in the day by Brown, and seconded by Godlewski, to approve the Veterans Exemption and change the proposed 2023 AV from \$111,900 to \$0 and TV from \$106,957 to \$0. Motion passed.
3. **Petitioner Amos Miller (M-23-04)** – Mr. Miller appeared before the Board at 4:57 PM for Parcel 130-019-000-020-02. This 2-acre property was transferred and uncapped in 2022 with a 2023 AV of \$95,800 and TV of \$95,800. He is petitioning to change the AV and TV because he feels the TCV is \$60,000 although he paid \$75,000 in 2022. He is also petitioning for a change in classification to Agricultural and a Qualified Agricultural Exemption. The property is classified Residential but the residence is used by his daughter in her role as farm labor and does not qualify for a PRE. He would like to expand his agricultural operation onto these 2 acres to have it recapped and qualify for an Agricultural Exemption, or combine the parcel with his adjacent acreage. To combine the parcels, it appears he will need Special Approval of the Greenleaf Planning Commission for 2 residences on 1 parcel. Mr. Miller will be referred to the Greenleaf Planning Commission for a Special Approval Request. The Board discussed this petition later in the day including a review of applicable sections of the Greenleaf Zoning Ordinance. A motion was made Cain, and seconded by Godlewski, to deny all changes since the Board cannot approve combining the parcels in conflict with the Greenleaf Zoning Ordinance, the taxable value is governed by Proposal A, and there is no current agricultural use to support a change in classification or Qualified Agricultural Exemption. Motion passed.
4. **Petitioner Angela Summers (M-23-05)** – Ms. Summers appeared before the Board at 6:04 PM for Parcel 130-025-300-020-02 a 31-acre parcel purchased from her father which had been uncapped since the Property Transfer Affidavit was not timely, and whose assessment had not included the value of a recently constructed barn mistakenly added to adjacent parcel. She was requesting an adjustment of AV and TV on this basis. The Assessor recalculated the values and recommended a change in 2023 AV from \$50,300 to \$80,100 and TV from \$50,300 to \$48,961. A motion was made later in the day by Brown, and seconded by Godlewski, to approve the recapping and adjusted values as recommended by the Assessor. Motion passed.
5. **Petitioner Angela Summers (M-23-06)** – Ms. Summers continued with the Board for Parcel 130-025-300-020-03 a 4-acre parcel with her primary residence to which a newly constructed barn was mistakenly added to the assessment. She was requesting an adjustment of AV and TV on this basis. The Assessor recalculated the values and recommended a change in 2023 AV from \$176,800 to \$153,900 and TV from \$83,296 to \$60,396. A motion was made later in the day by Brown, and seconded by Godlewski, to approve the adjusted values as recommended by the Assessor. Motion passed.
6. **Board of Review Action** – As noted above, the Board of Review considered, and acted upon the Petitions as submitted. The Board completed and signed L-4037 forms for each action. A summary of these decisions and actions are listed in the "Greenleaf Township Board of Review Log – March 2023" (below).

Adjournment: Motion by Cain, seconded by Godlewski, to adjourn the meeting. Motion passed.

Meeting adjourned at 9:05 PM. (Total elapsed March BOR meeting time 13 Hours & 16 Minutes)

Dates of Next Meetings: Tuesday, July 18, 2023 at 6:00 PM at the Greenleaf Township Hall, 6435 Bay City-Forestville Rd, Cass City, MI
Tuesday, December 12, 2023 at 9:00 AM at the Greenleaf Township Hall, 6435 Bay City-Forestville Rd, Cass City, MI
Tuesday, March 5, 2024 at 9:00 AM at the Greenleaf Township Hall, 6435 Bay City-Forestville Rd, Cass City, MI
Monday, March 11, 2024 from 9:00 AM till 3:00 PM at the Greenleaf Township Hall, 6435 Bay City-Forestville Rd, Cass City, MI
Wednesday, March 13, 2024 from 3:00 PM till 9:00 PM at the Greenleaf Township Hall, 6435 Bay City-Forestville Rd, Cass City, MI

GREENLEAF TOWNSHIP BOARD OF REVIEW – March 2023

Greenleaf Township Board of Review Log – March 2023									
Hearing Date	Petition No.	Petitioner	Parcel No.	Appearance Personal (P) Written (W)	Appeal Type	Board of Review Action Date	Motion	Second by	Board of Review Action
3/13/23	M-23-01	Horton	130-020-100-040-00	W	2023 Veterans Exemption	3/13/23	Motion by Brown to grant the exemption for the qualifying widow and to change the 2023 AV from \$45,700 to \$0 & TV from \$34,545 to \$0	Cain	Motion Passed/Veterans Exemption applied/ 2023 AV & TV changed to \$0
3/15/23	M-23-02	Moorish	130-008-100-020-01	P	2023 AV & TV	3/15/23	Motion by Cain to deny change in 2023 AV since Assessment uses depreciated value for structure and no evidence was presented for proposed TCV, and TV governed by Proposal A	Brown	Motion Passed/No change in AV or TV
3/15/23	M-23-03	Hulbert	130-017-300-080-00	P	2023 Veterans Exemption	3/15/23	Motion by Cain to grant the Veterans Exemption and to change the 2023 AV from \$111,900 to \$0 & TV from \$106,957 to \$0	Brown	Motion Passed/Veterans Exemption applied/ 2023 AV & TV changed to \$0
3/15/23	M-23-04	Miller	130-019-100-020-02	P	2022 AV, TV, Classification & Qualified Ag	3/15/23	Motion by Cain to deny change in 2023 AV by combining with adjacent parcel due to conflict with Zoning Ordinance, change in 2023 TV governed by law, and reclassification to Ag & Qualified Ag Exemption since no agricultural use is currently occurring	Godlewski	Motion Passed/No change in AV, TV, Classification or Ag Exemption
3/15/23	M-23-05	Summers	130-025-300-020-02	P	2023 AV & TV	3/15/23	Motion by Brown to recap the TV due to family transfer, and change AV to reflect the newly constructed barn mistakenly added to adjacent parcel, to change the 2023 AV from \$50,300 to \$80,100 and TV from \$50,300 to \$48,961 reflecting the recapping & revised assessment	Godlewski	Motion Passed/2023 AV changed to \$80,100 & TV changed to \$48,961
3/15/23	M-23-06	Summers	130-025-300-020-03	P	2023 AV & TV	3/15/23	Motion by Brown to change AV to reflect the removal of newly constructed barn mistakenly added to this parcel, to change the 2023 AV from \$176,800 to \$153,900 and TV from \$83,296 to \$60,396 reflecting the revised assessment	Godlewski	Motion Passed/2023 AV changed to \$153,900 & TV changed to \$60,396

Respectfully submitted: Bernadette Cain

Revised GREENLEAF TOWNSHIP BOARD OF REVIEW MINUTES – December 13, 2022

Present: Kennedy Brown, Bernadette Cain, Charles VanErp, Barb Godlewski (Alternate), Connie Lipka (Assessor)

Absent:

1. **Call to Order** – Meeting called to order at 6:02 PM at the Greenleaf Township Hall, 6435 Bay City-Forestville Rd, Cass City, MI.
2. **Pledge** – Pledge of Allegiance was recited.
1. **Approval of Agenda** – Motion by Cain, seconded by Godlewski to accept the agenda without changes. Motion passed.
2. **Minutes** – July 19, 2022. Motion by Cain, seconded by Brown to approve the minutes as presented. Motion passed.
3. **Assessor Report** – Lipka presented Parcel 130-015-400-020-01 (William & Barbara Dempsey, 7555 Spencer Rd, Cass City, MI) for Board action. The ownership was transferred in 2020 from mother to son. The taxable value was uncapped in 2021, and then a late Property Transfer Affidavit was received. She is recommending that the Board recap the Taxable Value for 2021 and 2022. Lipka also reported on overall changes in Assessed Values for next year based on equalization values: Agricultural values will be decreased overall by 16%, Residential values will be increased overall by 9.5%, Commercial values will be increased overall by 8.6%, and Industrial values will be increased overall by 7%. Even though the Consumer Price Index increased 7.9% last year, Taxable Value increases will be limited to 5% based on Proposal A.
4. **Board of Review Action** – As noted above, the Board of Review considered, and acted upon the items submitted by the Assessor.

Greenleaf Township Board of Review Log – December 2022										
Parcel No.	Year	Owner	Pre AV	Post AV	Pre TV	Post TV	Pre PRE	Post PRE	Comments	BOR Action
130-015-400-020-01	2021	Dempsey			108,200	82,102			Brown made a motion to recap the TV of this parcel for 2021 & 2022, seconded by Cain. Motion passed.	Approved recapped TV of \$82,102 for 2021
130-015-400-020-01	2022	Dempsey			110,000	84,811			Brown made a motion to recap the TV of this parcel for 2021 & 2022, seconded by Cain. Motion passed.	Approved recapped TV of \$84,811 for 2022

5. **Public Comments** – None.
6. **Adjourned at** – Motion by Brown, seconded by Godlewski to adjourn the meeting. Meeting adjourned at 6:18 PM.
7. **Date of Next Meeting** – Tuesday, March 7, 2023 6:00 PM at the Greenleaf Township Hall, 6435 Bay City-Forestville Rd, Cass City, MI.
Monday March 13, 2023 from 9:00 AM to 3:00 PM, at the Greenleaf Township Hall, 6435 Bay City-Forestville Rd, Cass City, MI.
Wednesday, March 15, 2023 from 3:00 PM to 9:00 PM at the Greenleaf Township Hall, 6435 Bay City-Forestville Rd, Cass City, MI

GREENLEAF TOWNSHIP BOARD OF REVIEW MINUTES – July 19, 2022

Present: Kennedy Brown, Bernadette Cain, Charles VanErp, Connie Lipka (Assessor)

Absent: Barb Godlewski (Alternate)

1. **Call to Order** – Meeting called to order at 6:00 PM at the Greenleaf Township Hall, 6435 Bay City-Forestville Rd, Cass City, MI.
2. **Pledge** – Pledge of Allegiance was recited.
1. **Approval of Agenda** – Motion by Brown, seconded by VanErp to accept the agenda without changes. Motion passed.
2. **Minutes** – March, 2022 (attached). Motion by VanErp, seconded by Brown to approve the minutes as presented. Motion passed.
3. **Assessor Report** – Lipka reported that House Bill 4534, enacting Public Act 141 of 2022, effective immediately on 7/11/2022 eliminated the July and December Board of Review process for Principle Residence Exemptions. Although she had received petitions from 3 people (5 years total), by law these will now be acted upon by the Assessor who will report the changes to the township Treasurer. There were no other items requiring Board of Review action.
4. **Board of Review Action** – No action was needed.
5. **Public Comments** – None. No public was present.
6. **Adjourned at** – Motion by Brown, seconded by VanErp to adjourn the meeting. Meeting adjourned at 6:18 PM.
7. **Date of Next Meeting** – Tuesday December 13, 2022 at 6:00 PM at the Greenleaf Township Hall, 6435 Bay City-Forestville Rd, Cass City, MI.
Tuesday, March 7, 2023 6:00 PM at the Greenleaf Township Hall, 6435 Bay City-Forestville Rd, Cass City, MI.

Tentative Dates: Monday March 13, 2023 from 9:00 AM to 3:00 PM, at the Greenleaf Township Hall, 6435 Bay City-Forestville Rd, Cass City, MI.
Wednesday, March 15, 2023 from 3:00 PM to 9:00 PM at the Greenleaf Township Hall, 6435 Bay City-Forestville Rd, Cass City, MI

GREENLEAF TOWNSHIP BOARD OF REVIEW – March 2022

March 8, 2022

Present: Bernadette Cain, Charles VanErp, Connie Lipka (Assessor)

Absent: Kennedy Brown, Barb Godlewski (Alternate)

Called to order at: 6:02 PM

1. **Pledge of Allegiance** was recited.
2. **Approval of Agenda** - Motion was made by Cain, and seconded by VanErp to approve the agenda as submitted. Motion passed.
3. **Election of Officers** –
 - A. Motion was made by Cain, and seconded by VanErp to appoint Charles VanErp as Chair and Bernadette Cain as Secretary. Motion passed.
4. **Rules** – Motion was made by Cain, and seconded by VanErp, to adopt the rules established for previous Boards of Review with additions and revisions as struck through (deleted) or underlined (added) below. Motion passed. The rules as amended and adopted are as follows:
 - A. Petitions may be presented ~~virtually~~ by appointment, by letter, or in-person for the 2022 March Board of Review.
 - B. ~~Face masks and social distancing will be required for all in-person participants/attendees and the maximum number of persons present will not exceed 25, or as many as can be accommodated under that total while maintaining social distancing, according to~~ The Board of Review will comply with state guidelines related to Covid 19.
 - C. The use of recording devices (including any audio and video recording equipment) is prohibited within 12 feet of the table at which the Board is convened. The meetings will be held in the large Township Board room if at all possible. If a smaller room must be utilized, accommodations will be made for recording devices as possible.
 - D. Electricity, or any other power source, will not be furnished at the hall by the township for any devices brought to the meeting.
 - E. A Petitioner's presentation will be limited to a maximum of 15 minutes ~~and 5 parcels~~. Any further time required must be scheduled by appointment approved in advance by the Board of Review.
 - F. The Board of Review will not hear a Petitioner on a property/parcel for which they are not the owner unless the Petitioner can present a signed and witnesses authorization from the owner, or proof of legal authority to act for the owner (such as a legal Power of Attorney).

There was discussion on the need for an Emergency Action Plan and it was agreed that this did not need to be a rule and can be addressed on the next meeting dates of 3/14/22 or 3/17/22.
5. **Minutes – December 14, 2021** - Motion was made by Cain, and seconded by VanErp, to approve the 12/14/22 minutes as presented. Motion passed.
6. **Poverty Exemption** – The Assessor has submitted a draft resolution to the Township Board for review, revision and approval at their meeting on 3/10/22. No action is needed by the Board of Review at this time.
7. **Assessor Report** – Ms. Lipka reported that no appointments have been scheduled as of this date. She discussed changes to the 2022 assessment year and noted that the inflation rate was 3.3%. No action was required.
8. **Assessment Roll** – Ms. Lipka presented a hard copy of the Assessment Roll to the Board of Review. Motion was made by Cain, and seconded by VanErp, to accept the Assessment Roll. Motion passed.
9. **Public Comments** – Mr. VanErp opened up the meeting for public comment. Comments addressed the rule regarding electric usage and the inclusion of the Board of Review Minutes on the Greenleaf Township website.
10. Motion was made by VanErp, and seconded by Cain, to adjourn the meeting. Motion passed.

Adjourned at: 7:17 PM

Date of Next Meeting –

Monday, March 14, 2022 from 9:00 AM to 3:00 PM, at the Greenleaf Township Hall, 6435 Bay City-Forestville Rd, Cass City, MI

Thursday, March 17, 2022 from 3:00 PM to 9:00 PM at the Greenleaf Township Hall, 6435 Bay City-Forestville Rd, Cass City, MI

Greenleaf Township Board of Review Rules (Revised & Adopted 3/8/2022)

- A.** Petitions may be presented by appointment, by letter, or in-person for the 2022 March Board of Review.
- B.** The Board of Review will comply with state guidelines related to Covid 19.
- C.** The use of recording devices (including any audio and video recording equipment) is prohibited within 12 feet of the table at which the Board is convened. The meetings will be held in the large Township Board room if at all possible. If a smaller room must be utilized, accommodations will be made for recording devices as possible.
- D.** Electricity, or any other power source, will not be furnished at the hall by the township for any devices brought to the meeting.
- E.** A Petitioner's presentation will be limited to a maximum of 15 minutes. Any further time required must be scheduled by appointment approved in advance by the Board of Review.
- F.** The Board of Review will not hear a Petitioner on a property/parcel for which they are not the owner unless the Petitioner can present a signed and witnesses authorization from the owner, or proof of legal authority to act for the owner (such as a legal Power of Attorney).

GREENLEAF TOWNSHIP BOARD OF REVIEW – March 2022

March 14, 2022

Present: Kennedy Brown, Bernadette Cain, Charles VanErp, Connie Lipka (Assessor), at 9:02 AM Barb Godlewski (Alternate)

Called to order at: 9:00 AM at the Greenleaf Township Hall, 6435 Bay City-Forestville Rd, Cass City, MI

Pledge of Allegiance was recited.

Public Comments – Mr. VanErp opened up the meeting for public comment at 10:32 AM but receiving none closed it to public comment at 10:37 AM.

The Board of Review considered the three petitions and voted as follows:

1. **Petitioner Ernest Messing (M-22-01)** – At 9:08 AM, Ms. Lipka met with Mr. Messing on Parcel 130-011-200-020-01 regarding the proposed 2022 Assessed Value of \$147,500 and Taxable Value of \$114,627. He was concerned that a taxable value greater than \$135,000 would make him ineligible for a Homestead Tax Credit on his income tax. She advised him that it was the Taxable Value that could not exceed \$135,000. Mr. Messing presented his petition in person to the Board. The petition was later reviewed and a change in Assessed and Taxable Value was denied since he presented no evidence and the parcel was uniformly assessed with comparable ones in the township. Motion was made by Cain, and seconded by Brown to deny a change in 2022 Assessed and Taxable Value for this parcel. Motion passed.
2. **Petitioner Thumb MRI (M-22-02)** – Ms. Lipka presented a request from Thumb MRI that the Board accept a late filing of the Small Business Tax Exemption form on Parcel 130-900-000-125-00 and a reduction of proposed 2022 Assessed Value and Taxable Value from \$26,100 to \$0 on the basis of meeting that exemption. A motion was made by Cain and seconded by Brown to accept the late filing and approve the reduction of both 2022 AV and TV to \$0. Motion passed.
3. **Petitioner Judy Horton (M-22-03)** – Ms. Lipka presented a Disabled Veterans Application and supporting documentation for Board decision regarding Mrs. Horton's request for a Veteran's Exemption for Parcel 130-020-100-040-00 as the surviving spouse of a Veteran who died as a result of a service related disability. The committee reviewed the material and agreed that it met criteria. A motion was made by Cain and seconded by Brown to approve the Veterans Exemption and change the 2022 AV from \$32,900 and TV from \$32,900 to \$0. Motion passed.

No further petitioners appeared in person or in writing for the remainder of the meeting time.

Recess: Motion by Brown, seconded by Cain, to recess until 3:00 PM on 3/17/2022. Motion passed. Recessed at 3:00 PM.

March 17, 2022

Present: Kennedy Brown, Bernadette Cain at 3:01 PM, Charles VanErp, Connie Lipka (Assessor), Barb Godlewski (Alternate)

Called to order at: 3:00 PM at the Greenleaf Township Hall, 6435 Bay City-Forestville Rd, Cass City, MI

The Board of Review considered 6 petitions and voted as follows:

1. **Petitioner Kirk Winters (M-22-04)** – At 3:50 PM Ms. Lipka met with Mr. Winters on Parcel 130-005-200-030-01. Mr. Winters presented a written petition appealing the increase in proposed 2022 Assessed Value from \$108,700 to \$128,200. He estimated the True Cash Value of the parcel at \$250,000. The petition was later reviewed and a change in Assessed Value was denied since he presented no evidence and the parcel was uniformly assessed with comparable ones in the township. Motion was made by Cain, and seconded by Brown to deny a change in 2022 Assessed Value for this parcel. Motion passed.
2. **Petitioner Kirt Peruski (M-22-05)** – Ms. Lipka presented a petition on Parcel 130-014-400-020-01 to reduce the proposed 2022 Assessed Value from \$69,000 to \$53,600 and Taxable Value from \$59,739 to \$44,896 because the home and outbuildings had been removed from this parcel and it was now vacant land. A motion was made by Cain and seconded by Brown to approve the reduction of the 2022 AV to \$53,600 and TV to \$44,896 due to the decrease in value related to the removal of these structures. Motion passed.
3. **Petitioner Tanya Vincent (M-22-06)** – Ms. Vincent/Howard met extensively with Ms. Lipka on 3/14 and 3/17 to effect a land division on 100 acre parcel 130-018-100-020-20. Ms. Lipka presented 3 petitions concerning this division. The first petition was to retire the original parcel and the two following petitions were to establish Assessed and Taxable Values on the two new parcels resulting from the split. A motion was made by Cain and seconded by Brown to approve the retirement of parcel 130-018-100-020-20 and reduce the proposed 2022 Assessed Value from \$119,700 and Taxable Value from \$72,314 to \$0. Motion passed.
4. **Petitioner Tanya Vincent (M-22-07)** – Ms. Lipka presented the proposed 2022 Assessed Value of \$31,300 and Taxable Value of \$16,311 a new 5 acre parcel 130-018-100-020-21 (from the division of parcel 130-018-100-020-20 retired above). A motion was made by Cain and seconded by Brown to approve 2022 Assessed Value of \$31,300 and Taxable Value of \$16,311 on the new parcel. Motion passed.
5. **Petitioner Tanya Vincent (M-22-08)** – Ms. Lipka presented the proposed 2022 Assessed Value of \$95,900 and Taxable Value of \$56,003 a new 95.08 acre parcel 130-018-100-020-22 (from the division of parcel 130-018-100-020-20 retired above). A motion was made by Cain and seconded by Brown to approve 2022 Assessed Value of \$95,900 and Taxable Value of \$56,003 on the new parcel. Motion passed.
6. **Petitioner Grant Hulbert (M-22-09)** – Ms. Lipka presented a Disabled Veterans Application and supporting documentation for Board decision regarding Mrs. Hulbert's request for a Veteran's Exemption for Parcel 130-170-300-080-00 as a Veteran with 100% service related disability. The committee reviewed the material and agreed that it met criteria. A motion was made by Cain and seconded by Brown to approve the Veterans Exemption and change the proposed 2022 AV from \$127,900

GREENLEAF TOWNSHIP BOARD OF REVIEW – March 2022

and TV from \$101,864 to \$0. Motion passed.

- 7. Board of Review Action** – As noted above, the Board of Review considered, and acted upon the Petitions as submitted. The Board completed and signed page 2 of each L-4037 form. A summary of these decisions and actions are listed in the "Greenleaf Township Board of Review Log – March 2022" (below).

Greenleaf Township Board of Review Log – March 2022									
Hearing Date	Petition No.	Petitioner	Parcel No.	Appearance Personal (P) Written (W)	Appeal Type	Board of Review Action Date	Motion	Second by	Board of Review Action
3/14/22	M-22-01	Messing	130-011-200-020-01	P	2022 AV & TV	3/14/22	Motion by Cain to deny change in 2022 AV of \$147,500 & TV of \$114,627 since parcel uniformly assessed with other township parcels	Brown	Motion Passed/No change
3/14/22	M-22-02	Thumb MRI	130-900-000-125-00	W	2022 Small Business Exemption	3/14/22	Motion by Cain to accept the 2022 Small Business Property Exemption & reduce 2022 AV & TV from \$26,100 to \$0	Brown	Motion Passed/2022 AV & TV changed to \$0
3/14/22	M-22-03	Horten	130-020-100-040-00	W	2022 Veterans Exemption	3/14/22	Motion by Cain to grant the exemption for the qualifying widow and to change the 2022 AV & TV from \$32,900 to \$0	Brown	Motion Passed/Veterans Exemption applied/ 2022 AV & TV changed to \$0
3/17/22	M-22-04	Winter	130-005-200-030-01	P	2022 AV	3/17/22	Motion by Cain to deny change in 2022 AV of \$128,200 since parcel uniformly assessed with other township parcels	Brown	Motion Passed/No change
3/17/22	M-22-05	Peruski	130-014-400-020-01	W	2022 AV & TV	3/17/22	Motion by Cain to decrease the 2022 AV from \$69,000 to \$53,600 and TV from \$59,739 to \$44,896 due to the removal of a mobile home & outbuildings from land.	Brown	Motion Passed/2022 AV changed to \$53,600 & TV changed to \$44,896
3/17/22	M-22-06	Vincent	130-018-100-020-20	W	2022 AV & TV	3/17/22	Motion by Cain to retire parcel due to a land split & change 2022 AV from \$119,700 to \$0, & TV from \$72,314 to \$0	Brown	Motion passed/Parcel retired/2022 AV & TV changed to \$0
3/17/22	M-22-07	Vincent	130-018-100-020-21	W	2022 AV & TV	3/17/22	Motion by Cain to approve new 5 acre parcel with a 2022 AV of \$31,300 & TV of \$16,311	Brown	Motion Passed/new 2022 AV of \$31,300 & TV of \$16,311
3/17/22	M-22-08	Vincent	130-018-100-020-22	W	2022 AV & TV	3/17/22	Motion by Cain to approve new 95.08 acre parcel with a 2022 AV of \$95,900 & TV of \$56,003	Brown	Motion Passed/new 2022 AV of \$95,900 & TV of \$56,003
3/17/22	M-22-09	Hulbert	130-017-300-080-00	W	2022 Veterans Exemption	3/17/22	Motion by Cain to grant the exemption for the qualifying veteran and to change the 2022 AV from \$127,900 to \$0 & TV from \$101,864 to \$0	Brown	Motion Passed/Veterans Exemption applied/ 2022 AV & TV changed to \$0

Adjournment: Motion by Brown, seconded by Cain to adjourn the meeting. Motion passed. Meeting adjourned at 9:00 PM.

Date of Next Meeting: Tuesday, July 19, 2022 at 6:00 PM at the Greenleaf Township Hall, 6435 Bay City-Forestville Rd, Cass City, MI
 Tuesday, December 13, 2022 at 6:00 PM at the Greenleaf Township Hall, 6435 Bay City-Forestville Rd, Cass City, MI
 Tuesday, March 7, 2023 at 6:00 PM at the Greenleaf Township Hall, 6435 Bay City-Forestville Rd, Cass City, MI

Tentative Dates: Monday, March 13, 2023 from 9:00 AM till 3:00 PM at the Greenleaf Township Hall, 6435 Bay City-Forestville Rd, Cass City, MI
 Wednesday, March 15, 2023 from 3:00 PM till 9:00 PM at the Greenleaf Township Hall, 6435 Bay City-Forestville Rd, Cass City, MI

GREENLEAF TOWNSHIP BOARD OF REVIEW – March 2022

Respectfully submitted: Bernadette Cain

GREENLEAF TOWNSHIP BOARD OF REVIEW – March 2021

March 2, 2021

Present: Kennedy Brown, Bernadette Cain, Charles VanErp, Connie Lipka (Assessor), Barb Godlewski (Alternate – not yet sworn in)

Called to order at: 6:03 PM virtually via Zoom

1. **Pledge of Allegiance** was recited.
2. **Approval of Agenda** - Motion was made by Cain, and seconded by Brown to approve the agenda as submitted. Motion passed.
3. **Election of Officers** –
 - A. Motion was made by Cain, and seconded by Brown to appoint Charles VanErp as Chair. Motion passed.
 - B. Motion was made by Brown, and seconded by VanErp to appoint Bernadette Cain as Secretary. Motion passed.
4. **Rules** – Motion was made by Cain, and seconded by Brown, to adopt the rules established for previous Boards of Review with additions and revisions as underlined below. Motion passed. The rules as amended and adopted are as follows:
 - A. Petitions may be presented virtually by appointment, by letter, or in-person for the 2021 March Board of Review.
 - B. Face masks and social distancing will be required for all in-person participants/attendees and the maximum number of persons present will not exceed 25, or as many as can be accommodated under that total while maintaining social distancing, according to state guidelines related to Covid 19.
 - C. The use of recording devices (including any audio and video recording equipment) is prohibited within 12 feet of the table at which the Board is convened. The meetings will be held in the large Township Board room if at all possible. If a smaller room must be utilized, accommodations will be made for recording devices as possible.
 - D. Electricity, or any other power source, will not be furnished at the hall by the township for any devices brought to the meeting.
 - E. A Petitioner's presentation will be limited to a maximum of 15 minutes and 5 parcels. Any further time required must be scheduled by appointment approved in advance by the Board of Review.
 - F. The Board of Review will not hear a Petitioner on a property/parcel for which they are not the owner unless the Petitioner can present a signed and witnesses authorization from the owner, or proof of legal authority to act for the owner (such as a legal Power of Attorney).
5. **Minutes** –
 - A. **December 15, 2020** - Motion was made by Brown, and seconded by VanErp, to approve the minutes presented with the correction of the "Next Meeting Date" of 3/11/21 which was changed to 3/8/21 due to state requirements after the 12/15/20 meeting. Motion passed.
6. **Poverty Exemption** – The Assessor noted changes in the state rules which have removed the Supervisor from the decision making process, allows an exemption to be approved up to 3 years, and allows for approval of a 50% or 25% exemption as well as the 100% exemption. Discussion occurred that most exemptions would remain at 100% but that the alternative percentages could be considered on a case-by-case basis where conditions occurred which might justifiably support a lower percentage. No motion was needed at this time.
7. **Assessor Report** – Ms. Lipka reported that she has received and attached copies of certificates documenting the Board of Review members compliance with the state's mandatory training to the Assessment Roll. She stated that a Greenleaf township resolution had been passed that allows residents to appeal by letter which had been prohibited in the past. She noted that Commercial and Industrial appeals can now go directly to the State Tax Tribunal. She reported that thus far she had only received a Veterans Exemption from Judy Horton who meets criteria, and a Poverty Exemption from Margaret Schmidt who does not meet criteria. She stated that Thumb MRI is appealing their Personal Property Tax since they believed this was the responsibility of the equipment leasing company, and that this case was going to be ruled on by the State Tax Tribunal.
8. **Assessment Roll** – Ms. Lipka noted that the Assessment Roll will be in electronic format. She provided the Board of Review members with a binder containing documents supporting the changes in the Assessment Roll, and noted that soil classifications will now be included in assessment of agricultural property. No motion was needed at this time.
9. **Public Comments** – Mr. VanErp opened up the meeting for public comment at 7:23 PM but receiving none closed it to public comment at 7:27 PM.
10. Motion by Cain, seconded by Brown, to recess until 9:00 AM on 3/8/2021. Motion passed.

Recessed at: 7:29 PM

March 8, 2021

Present: Kennedy Brown, Bernadette Cain, Charles VanErp, Connie Lipka (Assessor), Barb Godlewski (Alternate -sworn in 3/8/21)

Reconvened from: 9:05 AM till 3:05 PM virtually via Zoom and in person at the Greenleaf Township Hall, 6435 Bay City-Forestville Rd, Cass City, MI

Called to order at: 9:05 AM

Pledge of Allegiance was recited.

GREENLEAF TOWNSHIP BOARD OF REVIEW – March 2021

Public Comments – Mr. VanErp opened up the meeting for public comment at 9:08 AM but receiving none closed it to public comment at 9:23 AM.

The Board of Review considered the three petitions already submitted to the Assessor in writing and voted as follows:

1. **Petitioner Mark Hartel (M-21-02)** – At 10:02 AM, Ms. Lipka presented a written petition from Mark Hartel regarding the 2021 Assessed Value of \$87,300 on Parcel 76-130-016-400-030-00. He protested this assessment related to that parcel's location on an unimproved road and lack of electric service. After review and discussion, the committee agreed that the assessment of the structure should be reduced by 15% on the basis of functional obsolescence related to the current unavailability of electric service, and the value of the land reduced by 20% on the basis of economic obsolescence related to the unimproved condition of the access road. Motion was made by Cain, and seconded by Brown to reduce the 2021 Assessed Value on this parcel from \$87,300 to \$71,300 on the basis of these adjustments. Motion passed.
2. **Petitioner Schmidt Margaret E Protective Trust (M-21-03)** – At 11:15 AM Ms. Lipka presented a Poverty Exemption petition from Mrs. Schmidt's Conservator on Parcel 76-130-020-300-020-00 requesting a reduction of both the AV of \$252,900 and TV of \$78,831 to \$0 on the basis that expenses exceeded income. The information submitted showed an annual income of \$29,930 per year which exceeds the Federal Poverty Guideline of \$14,820 for a single individual. Because of this failure to meet the poverty guideline, a motion was made by Cain and seconded by Brown to deny the Poverty Exemption. Motion passed.
3. **Petitioner Judy Horton (M-21-01)** – At 11:30 AM Ms. Lipka presented a Disabled Veterans Application and supporting documentation for Board decision regarding Mrs. Horton's request for a Veteran's Exemption for Parcel 76-130-020-100-040-00 as the surviving spouse of a Veteran who died as a result of a service-related disability. The committee reviewed the material and agreed that it met criteria. A motion was made by VanErp and seconded by Brown to approve the Veterans Exemption and change the 2021 AV from \$32,300 and TV from \$32,300 to \$0. Motion passed.

No further petitioners appeared in person or electronically for the remainder of the meeting time.

Motion by Cain, seconded by Brown, to recess until 3:00 PM on 3/11/2021. Motion passed.

Recessed at: 3:05 PM

March 12, 2021

Present: Kennedy Brown arrived 3:03 PM), Bernadette Cain, Charles VanErp, Connie Lipka (Assessor), Barb Godlewski (Alternate- arrived 3:05 PM)

Reconvened from: 3:00 PM till 9:00 PM virtually via Zoom and in person at the Greenleaf Township Hall, 6435 Bay City-Forestville Rd, Cass City, MI

Called to order at: 3:00 PM

Public Comments – Mr. VanErp opened up the meeting for public comment at 3:16 PM but receiving none closed it to public comment at 3:26 PM.

The Board of Review considered one petition already submitted to the Assessor in writing and 2 petitions in person and voted as follows:

1. **Petitioner Lawrence Harrison (M-21-04)** - At 3:33 PM Ms. Lipka presented a Disabled Veterans Application and supporting documentation for Board decision regarding Mr. Harrison's request for a Veteran's Exemption for Parcel 76-130-032-100-010-00. The committee reviewed the material and agreed that it met criteria. A motion was made by Cain and seconded by VanErp to approve the Veterans Exemption and change the 2021 AV of \$58,999 and TV of \$33865 to \$0. Motion passed.
2. **Petitioner Joseph Zurek (M-21-05)** - From 3:45 PM till 4:15 PM Mr. Zurek appeared to protest the increase in the 2021 Assessed Value and Taxable Value on Parcel 76-130-020-100-020-00, a 8.7 acre parcel without structures which surrounds the western section of the township's former landfill. He believed that the TCV of the acreage should be around \$1,500 per acre instead of the current amount of approximately \$3,000 per acre. After Mr. Zurek left, the committee reviewed the material he provided and researched data on property adjacent to another old landfill in Argyle Township. The committee decided that an economic obsolescence adjustment of approximately 1/3 (35%) was warranted on the basis of adjoining the landfill and on the assessment rate for a similar property in Argyle. A motion was made by Cain, and seconded by Brown to decrease the 2021 Assessed Value by 35% from \$13,200 to \$8,600 on the basis of economic obsolescence. Motion passed. A motion was made by Cain, and seconded by VanErp to reduce the 2021 Taxable Value from \$12,168 to \$8,600 since by law the Taxable Value cannot exceed the Assessed Value. Motion passed.
3. **Petitioner Barb Godlewski (M-21-06)** - From 5:10 PM till 6:00 PM Mrs. Godlewski appeared to protest the percentage increase in her 2021 Assessed Value on Parcel 76-130-024-200-010-01. She noted that there had been no changes or improvements to the property/residence last year, and presented some listings/appraisals for properties that she felt were similar in the surrounding area. After discussion on the factors involved in all assessments a motion was made by Cain, and seconded by Brown, to deny a change in 2021 Assessed Value since the amount is based on standard formulas and common practice for all similar properties in the township.
4. **Board of Review Action** – As noted above, the Board of Review considered, and acted upon the Forms L-4035 Petitions as submitted. The Board completed and signed page 2 of each L-4037 form. A summary of these decisions and actions are listed in the "Greenleaf Township Board of Review Log – March 2021" (below).

No further petitioners appeared in person or electronically for the remainder of the meeting time.

Motion by VanErp, seconded by Brown, at 9:00 PM to adjourn the meeting. Motion passed.

GREENLEAF TOWNSHIP BOARD OF REVIEW – March 2021

Adjourned at: 9:00 PM

Date of Next Meeting: Tuesday, July 20, 2021 at 6:00 PM at the Greenleaf Township Hall, 6435 Bay City-Forestville Rd, Cass City, MI

Tuesday, December 14, 2021 at 6:00 PM at the Greenleaf Township Hall, 6435 Bay City-Forestville Rd, Cass City, MI

Tuesday, March 8, 2022 at 6:00 PM at the Greenleaf Township Hall, 6435 Bay City-Forestville Rd, Cass City, MI

Tentative Dates: Monday, March 14, 2022 from 9:00 AM till 3:00 PM at the Greenleaf Township Hall, 6435 Bay City-Forestville Rd, Cass City, MI

Friday, March 18, 2022 from 3:00 PM till 9:00 PM at the Greenleaf Township Hall, 6435 Bay City-Forestville Rd, Cass City, MI

Greenleaf Township Board of Review Log – March 2021									
Hearing Date	Petition No.	Petitioner	Parcel No.	Appearance Personal(P) Written(W)	Appeal Type	Board of Review Action Date	Motion	Second by	Board of Review Action
3/8/21	M-21-02	Hartel	130-016-400-030-00	W	2021 AV	3/8/21	Motion by Cain to change 2021 AV from \$87,300 to \$71,300 related to functional obsolescence (15% on structure due to no electric access) & economic obsolescence (20% on land due to unimproved road)	Brown	Motion Passed/2021 AV changed to \$71,300
3/8/21	M-21-03	Schmidt	130-020-300-020-00	W	2021 Poverty Exemption	3/8/21	Motion by Brown to deny the 2021 Poverty Exemption since petitioner's annual income is far above Federal Poverty Guidelines and does not meet criteria for approval.	Cain	Motion Passed/2021 Poverty Exemption denied
3/8/21	M-21-01	Horton	130-020-100-040-00	W	2021 Veterans Exemption	3/8/21	Motion by Cain to grant the exemption for the qualifying widow and to change the Assessed Value from \$32,300 to \$0 the Taxable Value from \$32,300 to \$0 for 2021.	Brown	Motion Passed/Veterans Exemption was applied/ 2021 AV & TV changed to \$0
3/12/21	M-21-04	Harrison	130-032-100-010-00	W	2021 Veterans Exemption	3/12/21	Motion by Cain to grant the Veterans Exemption and to change the Assessed Value from \$58,900 to \$0 the Taxable Value from \$33,865 to \$0 for 2021.	VanErp	Motion Passed/Veterans Exemption was applied/ 2021 AV & TV changed to \$0
3/12/21	M-21-05	Zurek	130-020-100-020-00	P	2021 AV 2021 TV	3/12/21	Motion by Cain to decrease the 2021 Assessed Value by 35% from \$13,200 to \$8,600 on the basis of economic obsolescence. Motion was made by Cain to reduce the 2021 Taxable Value from \$12,168 to \$8,600 since by law the Taxable Value cannot exceed the Assessed Value.	Brown VanErp	Motion Passed/2021 AV changed to \$8,600 Motion Passed/2021 TV changed to \$8,600
3/12/21	M-21-06	Godlewski	130-024-200-010-01	P	2021 AV	3/12/21	Motion by Cain to deny a change in 2021 Assessed Value since the amount is based on standard formulas and common practice for all similar properties in the township.	Brown	Motion passed/No change was made in 2021 Assessed Value.

Respectfully submitted: Bernadette Cain

GREENLEAF TOWNSHIP BOARD OF REVIEW – December 2020

December 15, 2020

Present: Bernadette Cain, Kennedy Brown, Charles VanErp, Connie Lipka (Assessor)

Called to order: Meeting called to order at 6:00 PM outside the Greenleaf Township Hall, 6435 Bay City-Forestville Rd, Cass City, MI

New Business

1. **Pledge of Allegiance**
2. **Approval of Agenda** - Motion by Cain, seconded by Brown to approve the agenda with the following changes/additions:
 - A. Public comments will be limited to 3 minutes.
 - B. Duplicate Legal Fee assessments will be deleted from agenda.
 - C. A request for a Veteran's Exemption by Judy Horton will be added to agenda.Motion Passed.
3. **Public Comment** –Lori Mazure questioned why the special assessment on the 2020 winter taxes to cover attorney fees for the lawsuit brought against the township by her sister and Christina Gibbard were billed by owner instead of by parcel, and why the amount was \$239 per owner instead of \$238 since she believed the total collections would exceed the legal fees. She was advised that the Township Board had made the decision to bill by owner, and Ms. Lipka assured her that the combined total of all assessments was actually less than the total needed.
4. **Minutes of July 2020 Board of Review** - Motion by Cain, seconded by VanErp to approve the July 2020 Board of Review Minutes as submitted. Motion passed.
5. **Assessor Report** – Ms. Lipka submitted the two items for Trenton Peruski and Judy Horton as detailed in the table below for Board of Review action. She also reported that due to changes in Michigan Assessor Reform rules all Board of Review members must now have training either annually or bi-annually.
6. **Board of Review Action** - The Board of Review considered, and acted upon the petitions as submitted and presented by the Assessor. The Board completed and signed the necessary forms. Decisions and actions are listed in the "Greenleaf Township Board of Review Log – December 2020" (below).
7. **Meeting Dates:** The Board of Review discussed revised meeting dates for the March Board of Review as follows:
 - A. Tuesday, March 2, 2021 (Administrative Meeting) at 6:00 PM
 - B. Thursday, March 11, 2021 from 9:00 AM to 3:00 PM
 - C. Friday, March 12, 2021 from 3:00 PM to 9:00 PMMotion by Cain, seconded by Brown to approve these dates. Motion passed.
8. **Adjournment:** Motion by Cain, seconded by Brown to adjourn the meeting at 6:30 PM. Motion Passed.

Greenleaf Township Board of Review Log – December 2020									
Hearing Date	Petition No.	Petitioner	Parcel No.	Appearance Personal/ID	Appeal Type	Board of Review Action Date	Motion	Second by	Board of Review Action
12/15/20	D-20-01	Peruski, Trenton	76-130-011-400-020-02	W	2020 PRE	12/15/20	Motion by VanErp to change PRE from 0% to 100% as owner declares he set up his living quarters in ¼ of the pole building on 9/4/20.	Cain	Motion Passed/PRE changed to 100% for 2020
12/15/20	D-20-02	Horton, Judy	76-130-020-100-040-00	W	2020 Veterans Exemption	12/15/20	Motion by Cain to change the Taxable Value from \$41,007 to \$0 & the Assessed Value from \$42,600 to \$0 for 2020 based on meeting criteria for the Veterans Exemption as the widow of a qualified veteran.	Brown	Motion Passed/Assessed & Taxable Value changed to \$0 for 2020

Meeting adjourned at 6:30 PM

Date of Next Meeting: Tuesday, March 2, 2021 (Administrative Meeting) at 6:00 PM at the Greenleaf Township Hall, 6435 Bay City-Forestville Rd, Cass City, MI
Thursday, March 11, 2021, from 9:00 AM to 3:00 PM at the Greenleaf Township Hall, 6435 Bay City-Forestville Rd, Cass City, MI
Friday, March 12, 2021 from 3:00 PM to 9:00 PM at the Greenleaf Township Hall, 6435 Bay City-Forestville Rd, Cass City, MI

Respectfully submitted: Bernadette Cain