

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.

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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 TCW 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.

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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