

## **GREENLEAF TOWNSHIP BOARD OF REVIEW – March 2022**

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**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

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### **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**

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### **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.

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### **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

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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

Respectfully submitted: Bernadette Cain