

Board of Review Minutes - March 5, 2024

Present: Kennedy Brown, Charles VanErp, Bernadette Cain, Barb Godlewski , Connie Lipka

Absent:

Called to order at: 9:00 AM 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 Godlewski 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, 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 2023 Boards of Review with the following changes: Rule A should read 2024. Motion passed.

The rules as adopted are as follows:

 - A. *Petitions may be presented by appointment, by letter, or in-person for the 2024 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 12, 2023** - Motion was made by Brown, and seconded by Godlewski, to accept and approve the 12/12/23 minutes as presented. Motion passed.
6. **Assessor Report and Assessment Roll** – Ms. Lipka presented a hard copy of the Assessment Roll to the Board of Review. She discussed changes to the assessment year including: the Treasury now has a mandated numeric code for type of change made in assessments; Verification of Board member training is now required to be included in the roll. Motion was made by Cain, and seconded by Brown, to accept the Assessor's report and the Assessment Roll. Motion passed.
7. **Public Comments** – The meeting was opened for public comment at 10:20 AM. There were comments regarding the penalty for electric usage and marking for the 12 foot requirement in the adopted rules. The meeting was closed to public comment at 10:22 AM.
8. Motion was made by Brown, and seconded by Cain, to recess the meeting until 9 AM on 3/11/2024 at the Greenleaf Township Hall, 6435 Bay City-Forestville Rd, Cass City, MI. Motion passed.

Recessed at: 10:23 AM (Total elapsed March BOR meeting time 1 Hour & 23 Minutes)

Board of Review Minutes - March 11, 2024

Present: Kennedy Brown, Bernadette Cain (Secretary), Charles VanErp (Chair), Barb Godlewski (Alternate 9:38AM till 1:00PM), Connie Lipka (Assessor left at 2:05PM)

Absent:

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 – The meeting was opened for public comment at 10:00 AM and closed at 10:07 AM. No public were present.

The Board of Review considered petitions and voted as follows:

- 1. Petitioner Charles VanErp (M-24-01)** – Mr. VanErp appointed Kennedy Brown as temporary Chair, and appeared before the Board at 12:48 PM for Parcel 130-007-200-020-01 and Parcel 130-007-200-030-02 to request a correction in Assessed and Taxable Values on these parcels due to the Assessor's addition of a grain bin to the wrong parcel. The Assessor recalculated the values and presented revised amounts for Board consideration. The Board reviewed the petition for Parcel 130-007-200-020-01 and a motion was made by Brown, and seconded by Cain, to change the AV from \$156,200 to \$160,000, and the TV from \$75,911 to \$79,711 to reflect the addition of the grain bin to this parcel. Mr. VanErp recused himself from voting and Ms. Godlewski voted as alternate. Motion passed.
- 2. Petitioner Charles VanErp (M-24-02)** – Mr. VanErp appointed Kennedy Brown as temporary Chair and appeared before the Board at 12:48 PM for Parcel 130-007-200-020-01 and Parcel 130-007-200-030-02 to request a correction in Assessed and Taxable Values on these parcels due to the Assessor's addition of a grain bin to the wrong parcel. The Assessor recalculated the values and presented revise amounts for Board consideration. The Board reviewed the petition for Parcel 130-007-200-030-02 and a motion was made by Brown, and seconded by Godlewski, to change the AV from \$68,100 to \$64,300, and the TV from \$41,024 to \$37,224 to reflect the removal of the grain bin to this parcel. Mr. VanErp recused himself from voting and Ms. Godlewski voted as alternate. Motion passed.
- 3. Petitioner Allen Miller (M-24-03)** – Mr. Miller appeared before the Board at 1:35 PM for Parcel 130-027-200-050-03 (80 acres) to protest the increase in Assessed and Taxable Values (AV from \$262,900 to \$350,700 and TV from \$120,780 to \$137,719). He understood that values had been increased by the construction of an addition to his farm building but believed that the increase was too high. The Assessor advised that the increase attributed to the construction was \$10,900 and that other adjustments were consistent with all like parcels in the township. A motion was made by Brown, and seconded by VanErp, to deny any change in AV or TV since the \$10,900 construction assessment was reasonable and other increases were consistent with all parcels, and TV is governed by Proposal A. Motion passed.
- 4. Petitioner Patricia Messing** – Ms. Messing appeared before the Board at 2:38 PM representing herself and her son Blake Messing. Ms. Messing reported that her property has undergone a split on 9/14/20 and she sold Parcel 130-007-100-010-03 (12.24 acres) to her son but retained Parcel 130-007-100-010-04 (17.74 acres). Both parcels were transferred to Blake Messing in the tax database and both were uncapped for 2021. Her son had been receiving both tax bills and had not noticed the increase related to the uncapping since his taxes were in an escrow account. She was protesting the AV and TV for both parcels related to uncapping, and wanted the ownership corrected on her parcel. She was provided with a petition form for each parcel and advised that the Assessor would need to be consulted before the Board could proceed further.

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

Motion by Brown, seconded by Cain, to recess until 3:00 PM on 3/13/2024 at the Greenleaf Township Hall, 6435 Bay City-Forestville Rd, Cass City, MI. Motion passed.

Recessed at: 3:07 PM (Total elapsed March BOR meeting time 7 Hours & 30 Minutes)

Board of Review Minutes - March 13, 2024

Present: Kennedy Brown, Bernadette Cain (Secretary), Charles VanErp (Chair), Connie Lipka (Assessor arrived at 3:38PM)

Absent: Barb Godlewski (Alternate)

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 – The meeting was opened for public comment at 6:00 PM and closed at 6:05 PM. No public were present.

The Board of Review considered petitions and voted as follows:

- 1. Petitioner Enos Kempf (M-24-05)** – Mr. Kempf appeared before the Board at 4:28 PM for Parcel 130-021-100-020-02 (20 acres) to protest the increase in Assessed and Taxable Values (AV from \$42,900 to \$270,200 and TV from \$10,061 to \$228,064). He understood that values had been increased by the construction of a new home but believed that the increase was too high since his itemization of his construction costs was \$190,500. The Board shared information from the Assessor on the breakdown of items included in the assessment. The Board later reviewed the information and determined that assessment changes were consistent with state standards and all parcels in the township. A motion was made by Brown, and seconded by Cain, to deny any change in AV or TV since increases were consistent with standards and other township parcels, and the TV is governed by Proposal A. Motion passed.
- 2. Petitioner Bernadette Cain (M-24-04)** – Kennedy Brown agreed to act as temporary secretary as Ms. Cain appeared before the Board at 5:43 PM for Parcel 130-015-200-010-00 (80 acres) to request correction in Assessed and Taxable Values on this parcel due to incorrect information on the tillable acreage (33 acres not 78), the inclusion of a 9 X 14 farm building no longer present, and adjustments to the current value of the barn. The Assessor reviewed and verified the information, recalculated the values and presented revised amounts for Board consideration. The Board reviewed the petition for Parcel 130-015-200-010-00 and a motion was made by Brown, and seconded by VanErp, to change the AV from \$294,000 to \$182,600, and the TV from \$71,873 to \$70,614 to reflect the revised land and barn assessment and the removal of the 9 X 14 building. Ms. Cain recused herself from voting. Motion passed.
- 3. Petitioner Blake Messing (M-24-06)** – Ms. Patricia Messing had appeared before the Board on 3/11/24 representing herself and her son Blake Messing. Ms. Messing reported that her property has undergone a split on 9/14/20 and she sold Parcel 130-007-100-010-03 (12.24 acres) to her son but retained Parcel 130-007-100-010-04 (17.74 acres). Both parcels were transferred to Blake Messing in the tax database and both were uncapped for 2021. Her son had been receiving both tax bills and had not noticed the increase related to the uncapping since his taxes were in an escrow account. She was protesting the AV and TV for both parcels related to uncapping, and wanted the ownership corrected on her parcel. Ms. Messing had discussed and clarified the matter further with the Assessor via phone before this meeting. The Assessor presented a petition for Parcel 130-007-100-010-03 (12.24 acres) to change the AV and TV based on the above. A motion was made by Brown, and seconded by Cain, to deny any change in AV or TV since the Board is not authorized to act for previous years and the required paperwork has not been completed for the current year. Motion passed.
- 4. Petitioner Patricia Messing (M-24-07)** – Ms. Messing had appeared before the Board on 3/11/24 representing herself and her son Blake Messing. Ms. Messing reported that her property has undergone a split on 9/14/20 and she sold Parcel 130-007-100-010-03 (12.24 acres) to her son but retained Parcel 130-007-100-010-04 (17.74 acres). Both parcels were transferred to Blake Messing in the tax database and both were uncapped for 2021. Her son had been receiving both tax bills and had not noticed the increase related to the uncapping since his taxes were in an escrow account. She was protesting the AV and TV for both parcels related to uncapping, and wanted the ownership corrected on her parcel. Ms. Messing had discussed and clarified the matter further with the Assessor via phone before this meeting. The Assessor presented a petition for Parcel 130-007-100-010-04 (17.74 acres) to change the AV and TV based on the above. A motion was made by Brown, and seconded by Cain, to deny any change in AV or TV since the Board is not authorized to act for previous years and the required paperwork has not been completed for the current year. Motion passed.
- 5. Petitioner Harold Lasceski (M-24-08)** – Mr. and Mrs. Lasceski appeared before the Board at approximately 8:30 PM for Parcel 130-031-100-050-01 (10.1 acres) to protest the increase in Assessed and Taxable Values (AV from \$224,500 to \$315,800 and TV from \$188,510 to \$197,935). The values had been increased by the construction of a new home in 2016 but they believed that the proposed increase this year was too high since they had a formal appraisal on 11/14/22 indicating that the

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parcel had a market value of \$390,000. They presented a copy of the appraisal to the Board. The Board noted that the appraisal was over 1 year old on 12/31/23 (which is the tax date for 2024) but that it reflected on current market values. The Board determined that \$550,000 would be a more accurate market value at this time, and a motion was made by Brown, and seconded by Cain, change the AV from \$315,800 to \$275,000 but did not change TV since it is governed by Proposal A. Motion passed.

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 2024” (below). No further petitioners appeared in person or in writing for the remainder of the meeting time.

Adjournment: Motion by Brown, seconded by Cain, to adjourn the meeting. Motion passed.
Meeting adjourned at 9:12 PM. (Total elapsed March BOR meeting time 13 Hours & 42 Minutes)

Dates of Next Meetings: 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 Log – March 2024 | | | | | | | | | |
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| 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 |
| 3/11/24 | M-24-01 | C.VanErp | 100-007-200-020-01 | P | 2024 AV & TV | 3/11/24 | Motion by Brown to change AV to reflect the addition of a grain bin, to change the 2024 AV from \$156,200 to \$160,000 and TV from \$75,911 to \$79,711 | Cain | Motion Passed/2024 AV changed to \$160,000 & TV changed to \$79,711 |
| 3/11/24 | M-24-02 | C.VanErp | 100-007-200-030-02 | P | 2024 AV & TV | 3/11/24 | Motion by Brown to change AV to reflect the removal of a grain bin, to change the 2024 AV from \$68,100 to \$64,300 and TV from \$41,024 to \$37,224 | Godlewski | Motion Passed/2024 AV changed to \$64,300 & TV changed to \$37,224 |
| 3/11/24 | M-24-03 | A.Miller | 100-027-200-050-03 | P | 2024 AV & TV | 3/11/24 | Motion by Brown to deny any change in AV or TV since construction assessment reasonable and increases were consistent with all parcels, and TV is governed by Proposal A | VanErp | Motion Passed/No change in AV or TV |
| 3/13/24 | M-24-04 | B.Cain | 100-015-200-010-00 | P | 2024 AV & TV | 3/13/24 | Motion by Brown to change the AV from \$294,000 to \$182,600, and the TV from \$71,873 to \$70,614 to reflect the revised land and barn assessment and building removal | VanErp | Motion Passed/2024 AV changed to \$182,600 & TV changed to \$70,614 |
| 3/13/24 | M-24-05 | E.Kempf | 100-021-100-020-02 | P | 2024 AV & TV | 3/13/24 | Motion by Brown, and seconded by Cain, to deny any change in AV or TV since increases were consistent with standards/other township parcels, and the TV is governed by Proposal A | Cain | Motion Passed/No change in AV or TV |
| 3/13/24 | M-24-06 | B.Messing | 100-007-100-010-03 | P | 2024 AV & TV | 3/13/24 | Motion by Brown, and seconded by Cain, to deny any change in AV or TV since required paperwork has not been completed | Cain | Motion Passed/No change in AV or TV |
| 3/13/24 | M-24-07 | P.Messing | 100-007-100-010-04 | P | 2024 AV & TV | 3/13/24 | Motion by Brown, and seconded by Cain, to deny any change in AV or TV since required paperwork has not been completed | Cain | Motion Passed/No change in AV or TV |
| 3/13/24 | M-24-08 | Lasceski | 100-031-100-050-01 | P | 2024 AV & TV | 3/13/24 | Motion by Brown to change the AV from \$315,800 to \$275,000 based on a current market value of \$550,000 but make no change to TV since it is governed by Proposal A | Cain | Motion Passed/2024 AV changed to \$275,000 & TV did not change |

Respectfully submitted: Bernadette Cain