

2023 July Board of Review – Minutes Per MCL 211.53b

Call to Order and Pledge of Allegiance

The 2023 July meeting of the City of Hillsdale Board of Review was called to order at 9:02 a.m., Tuesday, July 18, 2023 by Chair Laycock. The Pledge of Allegiance was recited. Attendance was in person in the Hillsdale City Hall Conference Room (2nd Floor), 97 North Broad Street, Hillsdale, Michigan 49242.

Roll Call

Roll was taken by Secretary Jaeger.

Present:

- D Kerry Laycock, Chair
- Becki Jaeger, Secretary
- Dennis Wainscott, Regular Member
- Kimberly Thomas, MAAO, Assessor (Advisory only Not a voting member)
- Olivia C. Smith, MCAO, Appraiser (Clerical Not a voting member)

Absent:

- Jeffrey Cooley, Alternate Excused
- Vacant, Alternate

Approval of Agenda

Motion by Jaeger to approve the agenda as presented. Second by Wainscott. Motion carried unanimously to approve the agenda as presented.

Public Comment on Agenda Items

None - No public present

Consent Agenda

Motion by Jaeger to approve the minutes of the 2023 March Board of Review. Second by Wainscott. Motion carried by unanimous vote.

Assessor Thomas forwarded, by email, all State Tax Commission (STC) bulletins as they were published.

Communications & Petitions

J23-001 - 006-334-210-04 - 12 W Lynwood Blvd

 $Clerical\ Error\ (MCL\ 211.53b(6)(a)-2023$

Motion by Jaeger to approve the correction of the clerical error. Second by Wainscott. Motion carried by unanimous vote.

J23-002 - 006-222-800-24 - 2856 W Carleton Rd 024

Taxable Status (MCL 211.53b(6)(f) -2023

Motion by Laycock to approve the correction of the taxable status. Second by Wainscott. Motion carried by unanimous vote.

J23-003 - 006-222-800-27 - 2856 W Carleton Rd 027

Taxable Status (MCL 211.53b(6)(f) -2023

Motion by Laycock to approve the correction of the taxable status. Second by Wainscott. Motion carried by unanimous vote.

J23-004 - 006-900-136-81 - 115 S Broad St

Error by Taxpayer in Preparing Personal Property Statement (MCL 211.53b(6)(g) - 2022

Motion by Laycock to adjust the 2022 assessment based on the amended personal property statement. Second by Wainscott. Motion carried by unanimous vote.

J23-005 - 006-900-136-81 - 115 S Broad St

Error by Taxpayer in Preparing Personal Property Statement (MCL 211.53b(6)(g) - 2023

Motion by Laycock to adjust the 2023 assessment based on the amended personal property statement. Second by Wainscott. Motion carried by unanimous vote.

J23-006 - 006-327-480-22 - 116 S Howell St

Disabled Veterans Exemption (MCL 211.7b) - 2023

Motion by Jaeger to approve the exemption. Second by Wainscott. Motion carried by unanimous vote.

J23-007 - 006-334-126-06 - 180 Reading Ave

Disabled Veterans Exemption (MCL 211.7b) - 2023

Motion by Jaeger to approve the exemption. Second by Wainscott. Motion carried by unanimous vote.

J23-008 - 006-900-487-00 - 30 N Howell St

Error by Taxpayer in Preparing Personal Property Statement (MCL 211.53b(6)(g) - 2023

Motion by Jaeger to deny the adjustment to the 2023 assessment. Second by Laycock. Motion carried by unanimous vote.

J23-009 - 006-900-503-00 - 3224 W Carleton Rd Ste A

Error by Taxpayer in Preparing Personal Property Statement (MCL 211.53b(6)(g) - 2023

Motion by Jaeger to adjust the 2023 assessment based on the amended personal property statement. Second by Laycock. Motion carried by unanimous vote.

J23-010 - 006-900-494-00 - 124 Reading Ave

Error by Taxpayer in Preparing Personal Property Statement (MCL 211.53b(6)(g) - 2023

Motion by Laycock to adjust the 2023 assessment based on the amended personal property statement. Second by Jaeger. Motion carried by unanimous vote.

Old Business

None

New Business (Not including petitions)

None

Assessor Report

Audit – all required documents have been submitted. No response from auditor at this time. In progress.

MTT Appeals – Three (3) petitions currently pending. One (1) residential petition from an exemption denial by the 2023 March Board of Review and two (2) commercial petitions that filed directly with the MTT.

STC Appeals - None

General Public Comment

Sara Yacks, Owner of Elbows of Love - entered the meeting during Old Business. Briefly commented.

Tim Lindley, Co-Owner of 37 Waldron St & 37.5 & Quality PC Repairs & Service – entered the meeting prior to General Public Comment being opened. Briefly commented.

Recess

Recess was called by Chair Laycock at 9:56 a.m.

The December meeting of the Board of Review is tentatively scheduled for Tuesday, December 12, 2023 at 9:00 a.m.

Respectfully submitted,

Becki Jacques
Becki Jacques

Board of Review Secretary

115 S BROAD ST HILLSDALE, MI 49242 1625 E MONTGOMERY RD HILLSDALE, MI 49242 Page: 1/2 DB: 2024

U3:23 PM											DB: 2024	
Year Parcel Number Comments Owner/Prop. Addr./Mail Addr.	Petition /Docket	Class	School	Assessed Value	Taxable Value	PRE/MBT	Transfer	Corrected Assessed Value	Taxable	Corrected PRE/MBT EX	Corrected Transfer	
2023 006-222-800-24 ASSESSED IN ERROR - MOBILE HO	J23-002 ME IN LICENSED	410 PARK E	30020 EXEMPT UND	1,700 ER MCL 125.1	1,700 041	0.000	0.000	0	0	0.000	0.000	
HILLSDALE MHP LLC 2856 W CARLETON RD 024 HILLSD 83 GENEVA DR UNIT 620130 OVIE		!						. C	1			
2023 006-222-800-27 ASSESSED IN ERROR - MOBILE HO	J23-003 ME IN LICENSED	410 PARK E	30020 XEMPT UND	4,700 ER MCL 125.1	4,700 041	0.000	0.000	53	0	0.000	0.000	
DRYER, JASMINE M 2856 W CARLETON RD 027 HILLSDA 2856 W CARLETON RD 27 HILLSDA		ķ.					25	5				
2023 006-327-480-22 DISABLED VETERANS EXEMPTION A	J23-006 FFIDAVIT SUBMI	401 TTED W/	30020 LETTER	110,900 07/05/2023	41,644	100,000	0.000	0	0	100.000	0.000	
STACK, RICHARD B & SUSAN L 116 S HOWELL ST HILLSDALE, MI 116 S HOWELL ST HILLSDALE, MI				,	5	1,						
2023 006-334-126-06 DISABLED VETERANS EXEMPTION AND THORP, MICHAEL W & DEBORAH D 180 READING AVE HILLSDALE, MI 180 READING AVE HILLSDALE, MI	49242	401	30020	73, 100	34,463	100.000	0.000	0	0	100.000	0.000	
2023 006-334-210-04 NEW/ADDITIONS IN ERROR SMITH, MARTHA J 12 W LYNWOOD BLVD HILLSDALE, I 12 W LYNWOOD BLVD HILLSDALE, I		401	30020	80,200	50,232	100.000	0.000	80,200	50,114	100.000	0.000	
2023 006-900-136-81 AMENDED PERSONAL PROPERTY STA	J23-005 FEMENT	251	30020	90,000	90,000	100.000	0.000	7,800	7,800	100.000	0.000	
2022 006-900-136-81 AMENDED PERSONAL PROPERTY STATE HILLSDALE AUCTION	J23-004	251	30020	40,000	40,000	100.000	0.000	7,800	7,800	100.000	0.000	

Page: 2/2 DB: 2024

Year Parcel Number Corrected Corrected Comments Petition Assessed Taxable Assessed Taxable Corrected Corrected Owner/Prop. Addr./Mail Addr. /Docket Value Class School Value PRE/MBT Transfer Value Value PRE/MBT EX Transfer 2023 006-900-487-00 J23-008 251 30020 90,000 90,000 100.000 0.000 90,000 90,000 100.000 0.000 OWNER CLAIMING INVENTORY ONLY. SHELVING BELONGS TO BUILDING OWNER (LEFT BY PREVIOUS OWNER - NASH DRUGS). DENIED BY BOARD OF REVIEW - ONLINE PICTURES SHOW ADDITIONAL FURNITURE, COMPUTER, ETC... MICHIGAN KIQS 30 N HOWELL ST 24 HILLSDALE, MI 49242 30 N HOWELL ST STE 24 HILLSDALE, MI 49242 90,000 100.000 2023 006-900-494-00 30020 90,000 J23-010 251 6,900 100.000 0.000 AMENDED PERSONAL PROPERTY STATEMENT LITTLE GIGGLES DAYCARE CENTER LLC 124 READING AVE HILLSDALE, MI 49242 124 READING AVE HILLSDALE, MI 49242 90,000 100.000 0.000 2023 006-900-503-00 J23-009 251 30020 90,000 6,100 6,100 100.000 0.000 AMENDED PPS SCRUFF TO FLUFF GROOMING PARLOR LLC 3224 W CARLETON RD A HILLSDALE, MI 49242 3224 W CARLETON RD STE A HILLSDALE, MI 49242 198,800 168,714 *Winter PRE Change THE BOARD OF REVIEW OF CITY OF HILLSDALE, HILLSDALE COUNTY, MICHIGAN HEREBY AFFIRMS THAT THE ABOVE INFORMATION IS CORRECT TO THE BEST OF OUR KNOWLEDGE Signatures of Board of Review Members Member Member Member Member Member Thomas, Assessor Corrected to match Affidavit signed by Board of Review.

2023 July BOR Change Summary

Page: 1/2 DB: 2024

Year Parcel Number Comments Dwner/Prop. Addr./Mail Addr.	Petition /Docket	Class	School	Assessed Value	Taxable Value	PRE/MBT	Transfer	Corrected Assessed Value	Taxable	Corrected PRE/MBT EX	Corrected Transfer	
023 006-222-800-24 SSESSED IN ERROR - MOBILE HOR	J23-002 ME IN LICENSE	410 D PARK H	30020 EXEMPT UND	1,700 ER MCL 125.1	1,700 041	0.000	0.000	0	0	0.000	0.000	
ILLSDALE MHP LLC 856 W CARLETON RD 024 HILLSDA 3 GENEVA DR UNIT 620130 OVIEI												
023 006-222-800-27 SSESSED IN ERROR - MOBILE HOR	J23-003 ME IN LICENSE	410 D PARK 1	30020 EXEMPT UND	4,700 ER MCL 125.1	4,700 041	0.000	0.000	0	0	0.000	0.000	
DRYER, JASMINE M 2856 W CARLETON RD 027 HILLSDA 2856 W CARLETON RD 27 HILLSDA												
023 006-327-480-22 ISABLED VETERANS EXEMPTION A	J23-006 FFIDAVIT SUBM	401 HTTED W	30020 / LETTER	110,900 07/05/2023	41,644	100.000	0.000	0	0	100.000	0.000	
TACK, RICHARD B & SUSAN L 16 S HOWELL ST HILLSDALE, MI 16 S HOWELL ST HILLSDALE, MI												
023 006-334-126-06 ISABLED VETERANS EXEMPTION A: HORP, MICHAEL W & DEBORAH D	J23-007 PPROVED	401	30020	73,700	34,453	100.000	0.000	O	0	100.000	0.000	
80 READING AVE HILLSDALE, MI 80 READING AVE HILLSDALE, MI												
023 006-334-210-04 EW/ADDITIONS IN ERROR MITH, MARTHA J	J23-001	401	30020	80,200	50,232	100.000	0.000	80,200	50,114	100.000	0.000	
2 W LYNWOOD BLVD HILLSDALE, 1 2 W LYNWOOD BLVD HILLSDALE, 1												
023 006-900-136-81 MENDED PERSONAL PROPERTY STA	J23-005 TEMENT	251	30020	90,000	90,000	100.000	0.000	7,800	7,800	100.000	0.000	
022 006-900-136-81 MENDED PERSONAL PROPERTY STA	J23-004	251	30020	40,000	40,000	100.000	0.000	7,800	7,800	100.000	0.000	

AMENDED PERSONAL PROPERTY STATEMENT

HILLSDALE AUCTION

115 S BROAD ST HILLSDALE, MI 49242

1625 E MONTGOMERY RD HILLSDALE, MI 49242

2023 July BOR Change Summary

Page: 2/2

09:43 AM											DD1 2021	
Year Parcel Number Comments	Petition			Assessed	Taxable			Corrected Assessed		Corrected		
Owner/Prop. Addr./Mail Addr.	/Docket	Class	School	Value	Value	PRE/MBT	Transfer	Value	Value	PRE/MBT EX	Transfer	
2023 006-900-487-00	J23-008	251	30020	90,000	90,000	100.000	0.000	90,000	90,000	100.000	0.000	
OWNER CLAIMING INVENTORY ONLY	. SHELVING BE	ELONGS TO	BUILDING	OWNER (LEFT	BY							
PREVIOUS OWNER - NASH DRUGS).	DENIED BY BO	DARD OF I	REVIEW - C	ONLINE PICTUR	ES SHOW							
ADDITIONAL FURNITURE, COMPUTED	R, ETC											
MICHIGAN KIQS												
30 N HOWELL ST 24 HILLSDALE, I		5										
30 N HOWELL ST STE 24 HILLSDA	LE, MI 49242	4										
2023 006-900-494-00	J23-010	251	30020	90,000	90,000	100.000	0.000	6,900	6,900	100.000	0.000	
AMENDED PERSONAL PROPERTY STA	PEMENT											
LITTLE GIGGLES DAYCARE CENTER	LLC											.)
124 READING AVE HILLSDALE, MI	49242											Male
124 READING AVE HILLSDALE, MI	49242							1 102		**		Char
								13,982	13,982	20		Actidous
2023 006-900-503-00	J23-009	251	30020	90,000	90,000	100.000	0.000	13,982	13,982	100.000	0.000	ide
AMENDED PPS									10.000			40
SCRUFF TO FLUFF GROOMING PARL	OR LLC											
3224 W CARLETON RD A HILLSDAL												
3224 W CARLETON RD STE A HILL	SDALE, MI 49	9242						206 602	176 506	•		
									176,596	1/		
AWAR DED OVER								198,800	168,71	7		
*Winter PRE Change												
THE BOARD OF REVIEW OF CITY O	F HILLSDALE.	HILLSDA	LE COUNTY	, MICHIGAN HE	REBY AFFIR	RMS THAT	THE					
		A STATE OF THE PARTY OF THE PAR	스피스 이 사람들에게 되었다.									

THE BOARD OF REVIEW OF CITY OF HILLSDALE, HILLSDALE ABOVE INFORMATION IS CORRECT TO THE BEST OF OUR KNOWLEDGE

Signatures of Board of Review Members Member

Assessment Year: 2023

05/09/2023 08:00 AM

July/December Board of Review Affidavit

Issued under authority of P.A. 206 of 1893. Filing is mandatory.

Petition/Docket#: 127 - 001

The authority for July/December board of review action is stated in the General Property Tax Act, MCL 211.53b. The July/December Board of Review can take action regarding qualified errors verified by the assessor (MCL 211.53b(1), (8)). The July/December Board of Review can also take action under MCL.211.53b regarding a poverty exemption for the current year under MCL 211.7u; a qualified agricultural property exemption under MCL 211.ee for the current year; which has been denied by the assessor; a qualified agricultural property exemption under MCL 211.ee that was not on the assessment roll for the current year and one prior year, or a qualified forest property exemption under MCL 211.7jj(1) that was not on the assessment roll for the current year and one prior year. In addition, other statutes, such as MCP 211.7b related to the disabled veterans exemption, and MCL 211.7s related to the eligible development property exemption, provide authority for the July/December Board of Review to take action.

Form 3128 (L-4035a) must be completed by the Board of Review and made a part of the Board of Review records whenever a change is made to an individual parcel of property which causes a change in Taxable Value.

parcel of property which causes a cha	ange in Taxable Value.					
PART A: IDENTIFICATION Owner Name						
SMITH, MARTHA J	•					
Owner Street Address			City		State	ZIP Code
12 M LYNWOOD BL	.VD		HILLSDALE		WI	49242
Parcel Number	_		School District		Property Clas	sification
30-006-334-210-04 Property Street Address	1	HILL	SDALE COMM PU	BLIC S	401	
12 W LYNWOOD BL\	/ N		City		State	ZIP Code
			HILLSDALE		WI	49242
PART B: ADJUSTMENTS Item or Taxing Authority	Note or Millage		Original	<u>Adjusted</u>		<u>Difference</u>
CITY OF HILLSDAL	=					
Assessed Value	JBOR		80,200	80	,200	0
Taxable Value	07/19/20	22	50,232	50	,114	-118
P.R.E.			100.00 %	100.0	00 %	0.00 %
Property Class			401			
School District			30020			***************************************
Classification			Ad Valorem			
TOTALS						
Reason for change (see instructi	ons on page 2);	•	•			
Poverty Exemption	Qu	talified A	gricultural Exemption	Disab	led Veterans	Exemption
Qualified Forest Exemption			velopment Poperty	 ✓ Qualii	ied Error (Capped Val Calcular error
	— Ех	emption		<u> </u>		Calcula
xplanation: NEW/ADDITION	S IN ERROR					error
PART C: CERTIFICATION, I	BOARD OF REVIEW	/ MEME	BERS			
/e, the undersigned members/of <u>CIT</u>	Y ØF HILLSDALE	Bo	pard of Review, swear of affirm	the above information	n is, to the bes	l of our knowledge, true.
ignature /	Date	∝ ചര≱	Signature		<i>*</i>	Date 7-18-23
Signature	Date	1	Signature	1 10	5 6	Date
Signature	Date		Signature	-Wan	\tell	7/18/23 Date
rigitedali ≥	Date		Signature			Date /
he Board of Review is required to file	an affidavit within 30 days y	with the n	oper officials to have all affects	d official records com	oried if the se	valified arms

The Board of Review is required to file an affidavit within 30 days with the proper officials to have all affected official records corrected. If the qualified error results in an overpayment or underpayment, the rebate, including any interest paid, must be made to the taxpayer or the taxpayer must be notified and payment made within 30 days of the notice. (MCL 211.53b (1))

Assessment Year: 2023

05/05/2023 05:00 PM

July/December Board of Review Affidavit

Issued under authority of P.A. 206 of 1893, Filling is mandatory.

Petition/Docket#: \\23 - (1)2/

The authority for July/December board of review action is stated in the General Property Tax Act, MCL 211.53b. The July/December Board of Review can take action regarding qualified errors verified by the assessor (MCL 211.53b(1), (8)). The July/December Board of Review can also take action under MCL.211.53b regarding a poverty exemption for the current year under MCL 211.7u; a qualified agricultural property exemption under MCL 211.ee for the current year; which has been denied by the assessor; a qualified agricultural property exemption under MCL 211.ee that was not on the assessment roll for the current year and one prior year; or a qualified forest property exemption under MCL 211.7jj(1) that was not on the assessment roll for the current year and one prior year. In addition, other statutes, such as MCP 211.7b related to the disabled veterans exemption, and MCL 211.7s related to the eligible development property exemption, provide authority for the July/December Board of Review to take action.

Form 3128 (L-4035a) must be completed by the Board of Review and made a part of the Board of Review records whenever a change is made to an individual

parcel of property which causes a ch	ange in Taxable Value.						
PART A: IDENTIFICATION		***************************************		····			
Owner Name HILLSDALE MHP LL	.c		•				
Owner Street Address	······		City		State	<u> </u>	ZIP Code
83 GENEVA DR UN	[T 620130		OVIEDO		F	L	32762
Parcel Number	-	1	y School District		Property :	Classific	ation
30-006-222-800-2	4	HIL	LSDALE COMM PU	JBLIC S	410		
Property Street Address	DD 024		City		State		ZIP Code
2856 W CARLETON	RD UZ4		HILLSDALE		MI		49242
PART B: ADJUSTMENTS Item or Taxing Authority	Note or Millage		<u>Original</u>	Adjusted		. 	Difference
CITY OF HILLSDAL	E					<u> </u>	
Assessed Value	JBOR		1,700		0		-1,700
Taxable Value	07/19/20	22	1,700		0		-1,700
P.R.E.			0.00 %	0.0	0 %		0.00 %
Property Class			410				
School District			30020				
Classification		<u>-</u>	Ad Valorem	· · · · · · · · · · · · · · · · · · ·		ļ	

TOTALS	-					<u></u>	
Reason for change (see instruc	tions on page 2):						
Poverty Exemption	Q	ualified.	Agricultural Exemption	Disab	led Vete	rans Ex	xemption
Qualified Forest Exemption		ligible D xemptio	evelopment Poperty	Qualit	ied Erroi	اک	tatus
ACCECCED IAI		•	.ICENSED PARK EXEMPT	T (E 4044		
Explanation: ASSESSED IN	ENNON - INOBILE FIOI	IVIE IIV E	IOENGED FARK EXEMP	ONDER MOL 12:	2.1041		
PART C: CERTIFICATION,	BOARD OF REVIEW						
We, the undersigned members of CI	Date		Board of Review, swear of affirm Signaturer)	n the above informatio.	n is, to the		our knowledge, true. Date
	1- 1/2	8,20	4) Due	Le grien	124		7-18.23
Signature Communication Commun	Date	•	Signature	(1)	4/		Date 7/18/23
Signature	Date	•	Signature		1		Date
The Board of Review is required to fil							

30 days of the notice, (MCL 211.53b (1)) .

Assessment Year: 2023

05/09/2023 07:56 AM

Petition/Docket #: $\sqrt{23 - 103}$

July/December Board of Review Affidavit

Issued under authority of P.A. 206 of 1893, Filing is mandatory.

The authority for July/December board of review action is stated in the General Property Tax Act, MCL 211.53b. The July/December Board of Review can take action regarding qualified errors verified by the assessor (MCL 211.53b(1), (8)). The July/December Board of Review can also take action under MCL.211.53b regarding a poverty exemption for the current year under MCL 211.7u; a qualified agricultural property exemption under MCL 211.ee for the current year; which has been denied by the assessor; a qualified agricultural property exemption under MCL 211.ee that was not on the assessment roll for the current year and one prior year; or a qualified forest property exemption under MCL 211.7jj(1) that was not on the assessment roll for the current year and one prior year. In addition, other statutes, such as MCP 211.7b related to the disabled veterans exemption, and MCL 211.7s related to the eligible development property exemption, provide authority for the July/December Board of Review to take action.

Form 3128 (L-4035a) must be completed of property which causes a characteristic state of property which causes a characteristic state of the complete stat		and ma	ade a part of the Board of Review	v records whenever a	change is	made to an Individual
PART A: IDENTIFICATION						
Owner Name DRYER, JASMINE M	W					
Owner Street Address			City		State	ZiP Code
2856 W CARLETON			HILLSDALE		M:	I 49242
Parcel Number			y School District		Property (Classification
30-006-222-800-27	7	HIL	LSDALE COMM PU	JBLIC 5	410	
Property Street Address			City		State	ZIP Code
2856 W CARLETON	RD 027		HILLSDALE		MI	49242
PART B: ADJUSTMENTS Item or Taxing Authority	Note or Millage		<u>Original</u>	<u>Adjusted</u>		<u>Difference</u>
CITY OF HILLSDAL	E					
Assessed Value	JBOR		4,700		0	-4,700
Taxable Value	07/19/202	:2	4,700		0	-4,700
P.R.E.			0.00 %	0.0	00 %	0.00 %
Property Class			410			***************************************
School District			30020		····	
Classification			Ad Valorem		***************************************	
TOTALS						
Reason for change (see instruct	ions on page 2):					
Poverty Exemption	Qua	alified	Agricultural Exemption	Dîsab	led Veter	rans Exemption
Qualified Forest Exemption		gible D emptio	Pevelopment Poperty on	Quali	fied Error	Status
Explanation: ASSESSED IN E	ERROR - MOBILE HOM	IE IN L	LICENSED PARK EXEMPT	T UNDER MCL 12	5.1041	
			•			
PART C: CERTIFICATION, We, the undersigned members of CIT			IBERS Board of Review, swear of affirm	n the above informatio	n is, to the	best of our knowledge, true.
Signature	Date		Signature			Date
- Luk	Date	820	Signature	ili Se	2-2-12-1	
Signature	Dale			$W_{\pi}^{(g)}$		7/19/2
Signature	Date		Signature			Date 7
The Board of Review is required to file	an affidavit within 30 days v	with the	proper officials to have all affect	led official records cor	rected, If the	ne qualified error results in

The Board of Review is required to file an affidavit within 30 days with the proper officials to have all affected official records corrected. If the qualified error results in an overpayment or underpayment, the rebate, including any interest paid, must be made to the taxpayer or the taxpayer must be notified and payment made within 30 days of the notice. (MCL 211.53b (1))

Assessment Year: 2022

07/05/2023 10:32 AM

July/December Board of Review Affidavit

Issued under authority of P.A. 206 of 1893. Filing is mandatory.

Petition/Docket #: J23-004

The authority for July/December board of review action is stated in the General Property Tax Act, MCL 211.53b. The July/December Board of Review can take action regarding qualified errors verified by the assessor (MCL 211.53b(1), (8)). The July/December Board of Review can also take action under MCL.211.53b regarding a poverty exemption for the current year under MCL.211.7u; a qualified agricultural property exemption under MCL 211.ee for the current year, which has been denied by the assessor; a qualified agricultural property exemption under MCL 211.ee that was not on the assessment roll for the current year and one prior year, or a qualified forest property exemption under MCL 211.7jj(1) that was not on the assessment roll for the current year and one prior year. In addition, other statutes, such as MCP 211.7b related to the disabled veterans exemption, and MCL 211.7ss related to the eligible development property exemption, provide authority for the July/December Board of Review to take action.

Form 3128 (L-4035a) must be completed by the Board of Review and made a part of the Board of Review records whenever a change is made to an individual

DART A. IDENTIFICATION	.go (11 10).0000						
PART A: IDENTIFICATION Owner Name				<u> </u>			
HILLSDALE AUCTIO	N						
Owner Street Address			City		Stat	e	ZIP Code
1625 E MONTGOME	RY RD		HILLSDALE		\ N	\I	49242
Parcel Number		roperty	School District		Property	Classif	ication
30-006-900-136-81	Į.	HIL	LSDALE COMM PL	JBLIC S	251		
Property Street Address			City		State	3	ZIP Code
115 S BROAD ST			HILLSDALE		MI		49242
PART B: ADJUSTMENTS Item or Taxing Authority	Note or Millage	1	<u>Original</u>	Adjusted			Difference
CITY OF HILLSDALE							- ALWERT WATER TO THE
Assessed Value	JBOR		40,000	7	,800		-32,200
Taxable Value	07/18/2023	3	40,000	7	,800		-32,200
P.R.E.			100.00 %	100.0	00 %		0.00 %
Property Class			251			_	
School District			30020				
Classification			Ad Valorem				
TOTALS							
Reason for change (see instructi	ons on page 2):						
Poverty Exemption	□ Ous	alified	Agricultural Exemption	Disat	led Vet	erans I	Exemption
	L		evelopment Poperty				
Qualified Forest Exemption		mptio		X Quali	fied Em	or <u>#1</u> 1	mended PPS
Explanation: AMENDED PER	SONAL PROPERTY ST	ATEN	MENT	·			
Librariani							
PART C: CERTIFICATION, We, the undersigned members of CIT	BOARD OF REVIEW		IBERS Board of Review, swear of affire	m the above informatio	an is, to ti	ne best	of our knowledge, true.
Signature Signature	Date		Signature				Date
1 delan	1 1/18	201	4 ,7.2.11	elen Jour	100		1-18-23
Signature	Date		Signature	11/2	TA	-	Date 7/19/73
Signature	Date		Signature	, wan			Date Date
The Board of Review is required to file	an affidavit within 30 days w	ith the	proper officials to have all affect	ted official records co	rrected. I	f the qu	alified error results in

The Board of Review is required to file an affidavit within 30 days with the proper officials to have all affected official records corrected. If the qualified error results in an overpayment or underpayment, the rebate, including any interest paid, must be made to the taxpayer or the taxpayer must be notified and payment made within 30 days of the notice. (MCL 211.53b (1))

Assessment Year: 2023

07/05/2023 10:36 AM

July/December Board of Review Affidavit

Issued under authority of P.A. 206 of 1893. Filing is mandatory.

Petition/Docket#: J23-005

The authority for July/December board of review action is stated in the General Property Tax Act, MCL 211.53b. The July/December Board of Review can take action regarding qualified errors verified by the assessor (MCL 211.53b(1), (8)). The July/December Board of Review can also take action under MCL.211.53b regarding a poverty exemption for the current year under MCL 211.7u; a qualified agricultural property exemption under MCL 211.ee for the current year; which has been denied by the assessor; a qualified agricultural property exemption under MCL 211.ee that was not on the assessment roll for the current year and one prior year; or a qualified forest property exemption under MCL 211.7jj(1) that was not on the assessment roll for the current year and one prior year. In addition, other statutes, such as MCP 211.7b related to the disabled veterans exemption, and MCL 211.7s related to the eligible development property exemption, provide authority for the July/December Board of Review to take action.

Form 3128 (L-4035a) must be completed by the Board of Review and made a part of the Board of Review records whenever a change is made to an individual parcel of property which causes a change in Taxable Value.

PART A: IDENTIFICATION							
Owner Name HILLSDALE AUCTION	ON						
Owner Street Address 1625 E MONTGOME			city HILLSDALE		State	. 1	· Code 49242
Parcel Number 30-006-900-136-8	1	l ' '	y School District LSDALE COMM PU	JBLIC S	Property (251	Classification	1
Property Street Address 115 S BROAD ST			City HILLSDALE		State MI	~"	Code 9242
PART B: ADJUSTMENTS Item or Taxing Authority	Note or Millage	·····	<u>Original</u>	Adjusted		<u>Di</u> '	fference
CITY OF HILLSDAL	E						
Assessed Value	JBOR		90,000	7	,800		-82,200
Taxable Value	07/18/20	23	90,000	7	,800		-82,200
P.R.E.			100.00 %	100.0	0 %		0.00 %
Property Class			251				
School District			30020				
Classification			Ad Valorem				
TOTALS							
Reason for change (see instruct	ions on page 2):	,					TO THE PARTY OF TH
Poverty Exemption			Agricultural Exemption			rans Exemp	
Qualified Forest Exemption		igible D kemptio	evelopment Poperty n	Quali	ied Error	· Amer	nded PPS
Explanation: AMENDED PER	RSONAL PROPERTY S	STATEN	MENT	·			
PART C: CERTIFICATION, We, the undersigned members of <u>Cl</u>	BOARD OF REVIEV TY OF HILLSDALE		1BERS Board of Review, swear of affirm	the above informalio	n is, to the	e best of our l	knowledge, true.
Signature Signature	Date Date	18, Z	Signature Signature	Wen	5	Date	18/23
Signature	Date		Signature			Date	7
The Board of Boulow is required to fil	e an affidavit within 30 dave	with the	nroper officials to have all affect	ad official records cor	rantad IF+	he qualified :	arror roculte in

The Board of Review is required to file an affidavit within 30 days with the proper officials to have all affected official records corrected. If the qualified error results in an overpayment or underpayment, the rebate, including any interest paid, must be made to the taxpayer or the taxpayer must be notified and payment made within 30 days of the notice. (MCL 211.53b (1))

Assessment Year: 2023

07/05/2023 10:41 AM

July/December Board of Review Affidavit

Issued under authority of P.A. 206 of 1893. Filing is mandatory.

Petition/Docket #: J23-006

The authority for July/December board of review action is stated in the General Property Tax Act, MCL 211.53b. The July/December Board of Review can take action regarding qualified errors verified by the assessor (MCL 211.53b(1), (8)). The July/December Board of Review can also take action under MCL.211.53b regarding a poverty exemption for the current year under MCL 211.7u; a qualified agricultural property exemption under MCL 211.ee that was not on the assessment roll for the current year and one prior year; or a qualified forest property exemption under MCL 211.7jj(1) that was not on the assessment roll for the current year. In addition, other statutes, such as MCP 211.7b related to the disabled veterans exemption, and MCL 211.7ss related to the eligible development property exemption, provide authority for the July/December Board of Review to take action.

Form 3128 (L-4035a) must be completed by the Board of Review and made a part of the Board of Review records whenever a change is made to an individual parcel of property which causes a change in Taxable Value.

saider of property which decides a circ					
PART A: IDENTIFICATION					
Owner Name	2 CUCANII				
STACK, RICHARD B	a SUSAIN L				
Owner Street Address		City		State	ZIP Code
116 S HOWELL ST		HILLSDALE	*	MI	49242
Parcel Number		erty School District LLSDALE COMM PUE	1	operty Class	ification
30-006-327-480-22	, I HT		<u> </u>	01	£
Property Street Address		City		State	ZIP Code
116 S HOWELL ST		HILLSDALE		WI	49242
PART B: ADJUSTMENTS Item or Taxing Authority	Note or Millage	<u>Original</u>	Adjusted		<u>Difference</u>
CITY OF HILLSDAL	E				
Assessed Value	JBOR	110,900		0	-110,900
Taxable Value	07/18/2023	41,644		0	-41,644
P.R.E.		100,00 %	100,00	%	0.00 %
Property Class		401			
School District		30020			
Classification		Ad Valorem			
TOTALS					
Reason for change (see instruct	ions on page 2):				
Poverty Exemption	Qualifie	ed Agricultural Exemption	Disable	d Veterans	Exemption
Qualified Forest Exemption	Eligible Exemp	Development Poperty	Qualifie	d Error _	
	,	DAVIT SUBMITTED W/ LETTE	ED 07/05/2022		
Explanation: DISABLED VE I	ERANG EXEMP HON ALT.	DAMI GODIMITILD WILLITE	.)(0//00/2020		
					-
PART C: CERTIFICATION,	BOARD OF REVIEW ME	MBERS			
We, the undersigned members of \underline{Cl}	TY OF HILLSDALE	Board of Review, swear of affirm f	he above information i	s, to the bes	
Signature	Date	Signature	4 600		Date 2
Signature Gignature	Date	202) 200 L. Signature	300	<u> </u>	Date,
		Ven	· Warn	SH	7/18/23
Signature	Date	Signature			Date
The Board of Peview is required to fil	e an affidavit within 30 days with t	the proper officials to have all affected	d official records corre	cted. If the a	ualified error results in

The Board of Review is required to file an affidavit within 30 days with the proper officials to have all affected official records corrected. If the qualified error results in an overpayment or underpayment, the rebate, including any interest paid, must be made to the taxpayer or the taxpayer must be notified and payment made within 30 days of the notice. (MCL 211.53b (1))

Assessment Year: 2023

07/07/2023 08:24 AM

July/December Board of Review Affidavit

Issued under authority of P.A. 206 of 1893. Filing is mandatory.

Petition/Docket#: J23-007

The authority for July/December board of review action is stated in the General Property Tax Act, MCL 211.53b. The July/December Board of Review can take action regarding qualified errors verified by the assessor (MCL 211.53b(1), (8)). The July/December Board of Review can also take action under MCL.211.53b regarding a poverty exemption for the current year under MCL 211.7u; a qualified agricultural property exemption under MCL 211.ee for the current year which has been denied by the assessor, a qualified agricultural property exemption under MCL 211.ee that was not on the assessment roll for the current year and one prior year, or a qualified forest property exemption under MCL 211.7jj(1) that was not on the assessment roll for the current year and one prior year. In addition, other statutes, such as MCP 211.7b related to the disabled veterans exemption, and MCL 211.7ss related to the eligible development property exemption, provide authority for the July/December Board of Review to take action.

Form 3128 (L-4035a) must be completed by the Board of Review and made a part of the Board of Review records whenever a change is made to an individual parcel of property which causes a change in Taxable Value.

PART A: IDENTIFICATION						
Owner Name THORP, MICHAEL \	W & DEBORAH I	D				
Owner Street Address 180 READING AVE			City HILLSDALE		State	
Parcel Number 30-006-334-126-0	6	, .	School District LSDALE COMM PU	Property 401	Classification	
Property Street Address 180 READING AVE			City HILLSDALE		State MI	ZIP Code 49242
PART B: ADJUSTMENTS Item or Taxing Authority	Note or Millage		<u>Original</u>	Adjusted		<u>Difference</u>
CITY OF HILLSDAL	E			· · · · · · · · · · · · · · · · · · ·	•	
Assessed Value	JBOR		73,700		0	-73,700
Taxable Value	07/18/20	23	34,453		0	-34,453
P.R.E.			100.00 %	100.0	00 %	0.00 %
Property Class			401			
School District			30020			
Classification			Ad Valorem			
TOTALS					,	
Reason for change (see instruct	tions on page 2):		***			
Poverty Exemption Qualified Forest Exemption			Agricultural Exemption evelopment Poperty n			erans Exemption
Explanation: DISABLED VET	TERANS EXEMPTION A	APPRO	VED			
PART C: CERTIFICATION, We, the undersigned members of CI	BOARD OF REVIEW		BERS Board of Review, swear of affirm	the above information	on is, to the	e best of our knowledge, true.
Signature Signature	Date Date	18,20	Signature Signature	Ki Jas	izin ~Z	Date 2-18-23 Date 7/18/23
Signature	Date		Signature			Date #
The Board of Basiass is required to fil	e en affidevit within 30 deve	with the	proper officials to have all affect	ed official records co	rrected If:	the qualified error results in

The Board of Review is required to file an affidavit within 30 days with the proper officials to have all affected official records corrected. If the qualified error results in an overpayment or underpayment, the rebate, including any interest paid, must be made to the taxpayer or the taxpayer must be notified and payment made within 30 days of the notice. (MCL 211.53b (1))

Assessment Year: 2023

07/10/2023 01:54 PM

July/December Board of Review Affidavit

Issued under authority of P.A. 206 of 1893. Filing is mandatory.

Petition/Docket #: J23-008

The authority for July/December board of review action is stated in the General Property Tax Act, MCL 211.53b. The July/December Board of Review can take action regarding qualified errors verified by the assessor (MCL 211.53b(1), (8)). The July/December Board of Review can also take action under MCL.211.53b regarding a poverty exemption for the current year under MCL 211.7u; a qualified agricultural property exemption under MCL 211.ee for the current year; which has been denied by the assessor; a qualified agricultural property exemption under MCL 211.ee that was not on the assessment roll for the current year and one prior year; or a qualified forest property exemption under MCL 211.7jj(1) that was not on the assessment roll for the current year and one prior year. In addition, other statutes, such as MCP 211.7b related to the disabled veterans exemption, and MCL 211.7ss related to the eligible development property exemption, provide authority for the July/December Board of Review to take action.

Form 3128 (L-4035a) must be completed by the Board of Review and made a part of the Board of Review records whenever a change is made to an individual parcel of property which causes a change in Taxable Value.

PART A: IDENTIFICATION	(H)						i
Owner Name MICHIGAN KIQS							
Owner Street Address		T	City		State	ZIP Code	
30 N HOWELL ST			HILLSDALE		MI	49242	
Parcel Number		100	chool District		Property Cla	ssification	
30-006-900-487-00	}	HILLS	SDALE COMM PL	JBLIC S	251		
Property Street Address			City		State	ZIP Code	
30 N HOWELL ST			HILLSDALE		MI	49242	
PART B: ADJUSTMENTS Item or Taxing Authority	Note or Millage		Original	Adjusted		Difference	
CITY OF HILLSDALE		1	$/ $ $\Delta (y) / \Delta (y) /$				
Assessed Value	JBOR		99,000	90,0	<i>O</i> 0	-90,000	0
Taxable Value	07/18/202	3	N 90,000	90,0	0 0	-90 ,000	·D.
P.R.E.	16	10	100.00 %	100.0	00 %	0.00 %	
Property Class	/ '\	1	251	U			
School District		1	30020				
Classification			Ad Valorem			11-2-201-0-1	
TOTALS							
Reason for change (see instruction	ons on page 2):						
Poverty Exemption	Qual	ified Ag	ricultural Exemption	Disab	led Veterar	ns Exemption	
Qualified Forest Exemption		ole Dev nption	elopment Poperty	Quali	fied Error	Amended PPS	
Inline picto	Shean Had	B2 CA MEMB	m De Open	Q.itares	. The	r are egan	pini
Signature Signature	Date	1,202	Signature	Wen	2001	Date 7-18-23 Date 7/14/25	2
Signature	Date		Signature			Date	

The Board of Review is required to file an affidavit within 30 days with the proper officials to have all affected official records corrected. If the qualified error results in an overpayment or underpayment, the rebate, including any interest paid, must be made to the taxpayer or the taxpayer must be notified and payment made within 30 days of the notice. (MCL 211.53b (1))

Distribute copies of this form to the property owner, the County Treasurer, the County Equalization Department, and the treasurers of all other affected taxing authorities. Retain a copy on file at the local unit.

No Change

Assessment Year: _2023

07/18/2023 09:27 AM

July/December Board of Review Affidavit

Issued under authority of P.A. 206 of 1893. Filing is mandatory.

Petition/Docket #: J23-009

The authority for July/December board of review action is stated in the General Property Tax Act, MCL 211.53b. The July/December Board of Review can take action regarding qualified errors verified by the assessor (MCL 211.53b(1), (8)). The July/December Board of Review can also take action under MCL .211.53b regarding a poverty exemption for the current year under MCL .211.7u; a qualified agricultural property exemption under MCL .211.ee for the current year; which has been denied by the assessor; a qualified agricultural property exemption under MCL .211.ee that was not on the assessment roll for the current year and one prior year, or a qualified forest property exemption under MCL .211.7jj(1) that was not on the assessment roll for the current year and one prior year. In addition, other statutes, such as MCP .211.7b related to the disabled velerans exemption, and MCL .211.7s related to the eligible development property exemption, provide authority for the July/December Board of Review to take action.

Form 3128 (L-4035a) must be completed by the Board of Review and made a part of the Board of Review records whenever a change is made to an individual parcel of property which causes a change in Taxable Value.

F						
PART A: IDENTIFICATION						
Owner Name	CDOOHTNIC BAI	א מ	D II C			
SCRUFF TO FLUFF	SKOOMING PAR	(LU)	< LLC			A
Owner Street Address			City		State	ZIP Code
3224 W CARLETON	RD STE A		HILLSDALE		IW	49242
Parcel Number			rty School District		roperty C	lassification
30-006-900-503-00)	HI	LLSDALE COMM PU	BLICS 2	251	· Asturnii
Property Street Address			City		State	ZIP Code
3224 W CARLETON	RD A		HILLSDALE		WI	49242
PART B: ADJUSTMENTS Item or Taxing Authority	Note or Millage		Original	<u>Adjusted</u>	<u>1</u> -	Difference
CITY OF HILLSDAL	E					
Assessed Value	JBOR		90,000	6,	100	-83,900
Taxable Value	07/18/20	23	90,000	6,	100	-83,900
P.R.E.			100.00 %	100.00	0 %	0.00 %
Property Class			251			
School District			30020	wn 38111 - 1		
Classification			Ad Valorem			
TOTALS						
Reason for change (see instruc	tions on page 2):					
Poverty Exemption	Πa	ualifie	d Agricultural Exemption	Disabl	ed Veter	ans Exemption
Qualified Forest Exemption		ligible xempt	Development Poperty ion	Qualifi	ed Error	Amended PPS
Explanation: AMENDED PP	S			·		
•						
PART C: CERTIFICATION	BOYED OF BEINE	ስ/ ከብ⊑	MRERS			
We, the undersigned members of CI	TY OF HILLSDALE		_ Board of Review, swear of affirm	the above information	is, to the	best of our knowledge, true.
Signature	Pate /	11/	Signature			Date 7-/8-23
Signature	Date	10,	202 \ Signature	2 Stranger		Date
			Vin	· Won	H	7/18/23
Signature	Date		Signature			Date #
The Board of Review is required to fi	le an affidavit within 30 days	s with th	he proper officials to have all affect	ted official records con	ected. If the	ne qualified error results in and payment made within

30 days of the notice. (MCL 211.53b (1))

Assessment Year: __2023

07/17/2023 08:53 AM

July/December Board of Review Affidavit

Issued under authority of P.A. 206 of 1893. Filling is mandalory.

Petition/Docket #: J23-010

The authority for July/December board of review action is stated in the General Property Tax Act, MCL 211.53b. The July/December Board of Review can take action regarding qualified errors verified by the assessor (MCL 211.53b(1), (8)). The July/December Board of Review can also take action under MCL.211.53b regarding a poverty exemption for the current year under MCL 211.7u; a qualified agricultural property exemption under MCL 211.ee for the current year; which has been denied by the assessor; a qualified agricultural property exemption under MCL 211.ee that was not on the assessment roll for the current year and one prior year; or a qualified forest property exemption under MCL 211.7jj(1) (hat was not on the assessment roll for the current year and one prior year. In addition, other statutes, such as MCP 211.7b related to the disabled veterans exemption, and MCL 211.7s related to the eligible development property exemption, provide authority for the July/December Board of Review to take action.

Form 3128 (L-4035a) must be completed by the Board of Review and made a part of the Board of Review records whenever a change is made to an individual parcel of property which causes a change in Taxable Value.

PART A: IDENTIFICATION							
Owner Name LITTLE GIGGLES D.	AYCARE CENTE	R LLC	•				
Owner Street Address			City HILLSDALE		State MI		ZIP Code 49242
124 READING AVE			v School District		Prop	Property Classification	
Parce runner			LSDALE COMM PUBLIC S		251		
Property Street Address			City		<u> </u>	State	ZIP Code
124 READING AVE			HILLSDALE	4/740	N	ΛI	49242
PART B: ADJUSTMENTS Item or Taxing Authority	Note or Millage		<u>Original</u>	Adjusted	Į		<u>Difference</u>
CITY OF HILLSDAL	E						
Assessed Value	JBOR		90,000	•	5,90	00	-83,100
Taxable Value	07/18/202	23	90,000	6	5,90	00	-83,100
P.R.E.			100.00 %	100.0	00	%	0.00 %
Property Class			251				
School District			30020				
Classification			Ad Valorem				
TOTALS							
Reason for change (see instruc	tions on page 2):						
Poverty Exemption	Q	ualified .	Agricultural Exemption	Disa	bled '	Veterans	Exemption
Qualified Forest Exemption Eligible Development Poperty Exemption Qualified Error Awarded PP							
Explanation: AMENDED PER	RSONAL PROPERTY S	STATEN	<i>1ENT</i>				
PART C: CERTIFICATION We, the undersigned members of <u>Cl</u>	, BOARD OF REVIEV TY OF HILLSDALE	V MEM	Board of Review, swear of affirm	π the above informati	tion is,	to the bes	
Signature	Date	B, 207	Signature Signature	a Jan	<u>Ce</u>)	1	Date Date
Signature	Date		Signature	n War		_t/_	7/18/25 Date
_		10 11				ad If the a	undified areas requite in
The Board of Review is required to fi	le an affidavit within 30 days	est naid	proper officials to have all affect must be made to the faxpaver	ned official records of or the taxpaver must	be no	su, n me q tified and r	oanned enter results in payment made within

ebate, including any interest paid, must be made to the taxpay an overpayment or underpayment, the re 30 days of the notice. (MCL 211.53b (1))