



**BOARD OF REVIEW**

**July 16, 2024**

**9:00 a.m.**

1. CALL MEETING TO ORDER
2. PLEDGE OF ALLEGIANCE
3. ROLL CALL
4. APPROVAL OF AGENDA
5. PUBLIC COMMENT: Restricted to three minutes regarding items on this agenda  
*Note: This is an opportunity for comments only, questions to the Board will not be answered at this time. For specific answers to questions, please call Township Hall (989-772-4600)*
6. APPROVAL OF MINUTES 2024 March Board of Review sessions
7. NEW BUSINESS
  - A. Introduce Jeanette Corbin
  - B. Discussion/Action Items:
    - Overview of petition- 16 corrections with a summary of Qualified Errors included with separate petitions.
8. EXTENDED PUBLIC COMMENT: Restricted to 5 minutes regarding any issue.  
*Note: This is an opportunity for comments only, questions to the Board will not be answered at this time. For specific answers to questions, please call Township Hall (989-772-4600)*
9. FINAL BOARD MEMBER COMMENT
10. ADJOURNMENT

**Charter Township of Union**

**Board of Review**

**2010 S. Lincoln Rd, Mt. Pleasant, MI 48858**

**Date: March 05<sup>th</sup>, 11<sup>th</sup>,12<sup>th</sup> & 15<sup>th</sup>, 2024**

In-person Organizational meeting called to order on March 5<sup>th</sup>, 2024 at 9:15 am at Charter Township of Union Hall Board Room located at 2010 S. Lincoln, Mt. Pleasant, MI 48858.

Pledge of Allegiance was cited and roll taken of Board members – present Doug LaBelle, Bryan Neyer, Sarvjit Chowdhary and alternate Randy Golden.

Others present were Township Supervisor and Board Secretary Supervisor Bryan Mielke, Assessor of Record Jill Peters and Finance Director Sherrie Teall.

Public Comment was held at 9:16 am. No public comment was given. Public Comment closed at 9:16 am.

**Motion by LaBelle to appoint Neyer as Chair. Support by Chowdhary. Motion passed unanimously.**

Discussion on how to organize paperwork for next week. The Chair requested that Tax Tribunal cases from 2023 be presented at the meeting on March 11<sup>th</sup>.

Assessment roll was presented by Assessor Peters and there was discussion of the L-4037 and L-4023 documents.

There was discussion about upcoming BOR March meetings.

**Motion by Neyer to recess. Supported by Chowdhary. Motion passed unanimously.**

Meeting was recessed at 10:07 am and will resume on March 11<sup>th</sup> at 3:00 pm.

**Charter Township of Union**

**Board of Review**

**2010 S. Lincoln Rd, Mt. Pleasant, MI 48858**

**Date: March 05<sup>th</sup>, 11<sup>th</sup>,12<sup>th</sup> & 15<sup>th</sup>, 2024**

In-person meeting called to order and resumed on March 11<sup>th</sup>, 2024 at 3:02 pm at Charter Township of Union Hall Board Room located at 2010 S. Lincoln, Mt. Pleasant, MI 48858.

Pledge of Allegiance was cited, and roll taken of Board members – present Doug LaBelle, Bryan Neyer, Sarvjit Chowdhary.

Others present were Township Supervisor and Board Secretary Supervisor Bryan Mielke, Assessor of Record Jill Peters and Finance Director Sherrie Teall.

Public Comment was held at 3:04 pm. No public comment was given. Public Comment closed at 3:04 pm.

3:00 appt at 3:04: Mark Cashen, 4657 S Meridian Rd 14-030-30-004-00. Mr. Cashen presented and challenged assessed value.

3:15 appt: Donald Lee 2116 McDonald Dr. 14-097-00-017-00. Mr. Lee presented. Challenging assessed values.

3:30 appt: William Whitehead. Presented for parcels 14-030-40-001-00, 14-029-20-003-00, 14-019-30-002-30, 14-029-10-003-04, 14-029-30-001-00, 14-029-30-001-00.

3:47 PRE for 2022 14-003-30-001-15 Julie Spranger present concern about PRE not being used properly in 2022. After discussion, PRE was proper and no changes were made.

4:15 appt at 3:37 pm: Lori Rogers, 2248 Cornerstone Dr., 14-054-00-053-01. Mrs. Rogers presented her challenge to the assessed value.

4:07 pm Guza Mackensye: 2366 Sandstone Dr. 14-054-00-071-00. Taxable value uncapped. Challenging both taxable and assessed.

**Motion by Neyer to accept the December 2023 minutes. Second by Chowdhary. Passed unanimously.**

Discussion on appeal by Mark Cashen, 4657 S Meridian Rd 14-030-30-004-00. **Motion by Neyer to change assessed and taxable value to \$287,500 due to change in depreciation and comparables. Second by Chowdhary. Passed unanimously.**

William Whitehead. Presented petition for two parcels appealing assessed values. Parcel 14-030-40-001-00 and parcel 14-029-20-003-00.

5:24 pm Guza Mackensye returned with additional documentation, 14-054-00-071-00.

5:30 appt at 5:39: Martin Slominis, 735 Meadowbrook Dr, 14-138-00-002-00. Mr. Slominis presented appeal on assessed and taxable value.

Discussion on appeal by Mark Cashen, 4657 S Meridian Rd 14-030-30-004-00. **Motion by LaBelle** to change the assessed and taxable value \$287,500. Second by **Chowdhary**. Passed unanimously.

Discussion on appeal by Donald Lee, 2116 McDonald Dr. 14-097-00-017-00. **Motion by LaBelle** to change the assessed and taxable value to \$158,000 due to comparable homes in the area. Second by **Chowdhary**. Passed unanimously.

Discussion on appeal by Lori Rogers, 2248 Cornerstone Dr., 14-054-00-053-01. **Motion by LaBelle** to change assessed value to \$312,500 due to comparables, second by **Neyer**.

Discussion on appeal Guza Mackensye, 2366 Sandstone Dr., 14-054-00-071-00. **Motion** to deny appeal of both assessed and taxable by **LaBelle** due to comparables, because it is in-line with other homes. Second by **Neyer**. Motion passed unanimously.

Discussion of appeal by Martin Slominis, 735 Meadowbrook Dr, 14-138-00-002-00. **Motion by Chowdhary** to change assessed and taxable to \$399,000 due to comparable homes in the area. Support by **LaBelle**. Motion passes unanimously.

Discussion on Whitehead parcel 14-030-40-001-00. **Motion** by LaBelle to lower assessed value to \$90,600 due to wet lands. Second by **Chowdhary**. The motion passed unanimously.

Discussion on Whitehead parcel 14-029-30-002-00. **Motion** by LaBelle to lower assessed value to \$83,200 due to wet lands. Second by **Chowdhary**. The motion passed unanimously.

8:15 pm Sarvjit Chowdhary presented appeal for 2925 S. Isabella Rd, parcel 14-013-30-003-01. Mr. Chowdhary left the building and discussion occurred. **Motion by LaBelle** to adjust assessed and taxable value to \$78,500 due to condition of property. Second by **Neyer**. Passed unanimously by **Neyer** and **LaBelle**.

**Motion** to recess at 9:00 pm until the next day at 9:00 am by **LaBelle** and second by **Neyer**. Passed unanimously.

**Charter Township of Union**

**Board of Review**

**2010 S. Lincoln Rd, Mt. Pleasant, MI 48858**

**Date: March 05<sup>th</sup>, 11<sup>th</sup>,12<sup>th</sup> & 15<sup>th</sup>, 2024**

In-person meeting called to order and resumed on March 12<sup>th</sup>, 2024 at 9:00 pm at Charter Township of Union Hall Board Room located at 2010 S. Lincoln, Mt. Pleasant, MI 48858.

General discussion of today's calendar.

Pledge of Allegiance was cited, and roll taken of Board members – present Doug LaBelle, Bryan Neyer, Sarvjit Chowdhary.

Others present were Township Supervisor and Board Secretary Supervisor Bryan Mielke and Assessor of Record Jill Peters.

Public Comment was held at 9:05 am. No public comment was given. Public Comment closed at 9:05 am.

Poverty Exemption, Mark Faucher 14-013-10-032-04. **Motion** to approve by **Chowdhary**. Second by **Neyer**. Motion passed unanimously.

Poverty Exemption, Robert Gilpin 14-002-10-003-00. **Motion** to approve by **LaBelle**. Second by **Neyer**. Motion passed unanimously.

Poverty Exemption, Michelle Straus 14-145-00-039-00. **Motion** to approve by **LaBelle**. Second by **Chowdhary**. Motion passed unanimously.

Poverty Exemption, Ilene Renee Thaller 14-019-20-006-00. **Motion** to approve by **LaBelle**. Second by **Chowdhary**. Motion passed unanimously.

9:30 appointment at 9:27: Mike Schuette, 2789 Buckthorn St. 14-108-00-013-01. Mr. Schuette presented his appeal on assessed and taxable. Discussion occurred at 9:35. **Motion** to change assessed and taxable to \$350,000 by **LaBelle** due to comparables. Support by **Chowdhary**. Motion passed unanimously.

Ray Malott came in at 10:29. 5805 S Crawford, 14-034-30-003-00. Mr. Malott had questions and appealed the assessed value.

11:00 am appointment Rick McGuirk, E. Broomfield Rd., 14-028-10-002-02. Mr. McGuirk appealed the assessed value.

11:15 appointment Dan Zeneberg, 3463 Meridian, 14-019-10-005-00. Mr. Zeneberg presented his appeal to the assessed value.

Discussion on Zeneberg 14-019-10-005-00. **Motion by LaBelle** to lower assessed value to \$52,500 due to wetlands and limited access to farmable land. Support by **Chowdhary**. Motion passed unanimously.

Discussion Malott, 14-034-30-003-00. **Motion by Neyer** to deny appeal due to lack of supporting information. Second by **LaBelle**. Motion passed unanimously.

Discussion on McGuirk 14-028-10-002-02. **Motion by Neyer** to change the assessed and taxable to 80,100 due to no frontage and land locked. Second by **LaBelle**. Motion passed unanimously.

Assessor presented a correction, recapped taxable for William J & Diane L Walker, 3918 E Baseline Rd, 14-003-20-003-00. Taxable value adjusted to \$101,445. Correction approved unanimously.

Mr. Whitehead came in with documentation on parcel 14-019-30-002-30. Appealing assessed value. Discussion. **Motion by LaBelle** to change assessed value to \$45,000. Second by **Neyer**. Motion passed unanimously (2-0 as Chowdhary had to leave temporarily).

2:30 appointment. Randy Golden representing Joe Olivieri. 978 Deer Run Dr, 14-061-00-029-00. Appeal of assessed and taxable. **Motion by LaBelle** to change the assessed value and the taxable value to \$13,200, due to corner lot and comparable to other lots in area. Second by **Neyer**. Motion passed unanimously.

At 3:00 pm, **motion** to recess until Friday at 2:00 pm by **Neyer**. Second by **Chowdhary**. Motion passed unanimously.

**Charter Township of Union**

**Board of Review**

**2010 S. Lincoln Rd, Mt. Pleasant, MI 48858**

**Date: March 05<sup>th</sup>, 11<sup>th</sup>,12<sup>th</sup> & 15<sup>th</sup>, 2024**

In-person meeting called to order and resumed on March 15<sup>th</sup>, 2024 at 2:03 pm at Charter Township of Union Hall Board Room located at 2010 S. Lincoln, Mt. Pleasant, MI 48858.

Pledge of Allegiance was cited, and roll taken of Board members – present Doug LaBelle, Bryan Neyer, Sarvjit Chowdhary.

Others present were Township Supervisor and Board Secretary Supervisor Bryan Mielke and Assessor of Record Jill Peters.

Public Comment was held at 2:05 pm. No public comment was given. Public Comment closed at 2:05 pm.

Gerrie & Roy Hoy, parcel 14-033-40-007-00, split parcel retired, assessed and taxable set to zero. Approved unanimously.

Roy Hoyt, parcel 14-033-40-007-20, assessed value changed from zero to \$10,000 and taxable changed from zero to \$3,456. Passed unanimously.

Roy Hoyt, parcel 14-033-40-007-24, new parcel. Assessed value set to \$78,400 and taxable set to \$21,000. Passed unanimously.

Alpine Holdings, parcel 14-990-00-157-00, 5225 E Pickard Rd, Assessed value set to \$343,200 and taxable set to \$343,200. Passed unanimously.

McGuirk Mini Storage, Inc, parcel 14-020-20-001-09. **Motion by Neyer** to set assessed value to \$350,00 to reflect market, second by **Chowdhary**. Motion passed unanimously.

Sawdust Lumber Co, personal property, parcel 14-998-00-473-00, 1219 Mission. Assessed and taxable set to zero as 5076 filed.

Broomfield Commons Condominium Association, 14-048-00-003-01. Assessed and taxable values set to zero because they are exempt as a common area. Passed unanimously.

Jo-Ann Fabric & Craft Stores 1869, 4208 E Bluegrass Rd, parcel 14-998-00-961-00. Assessed and taxable set to zero as 5076 filed. Passed unanimously.

Ferguson Enterprises, Inc #1879, parcel 14-998-00-862-00, personal property, 4688 E Pickard Rd. Assessed and taxable set to zero as 5076 filed. Passed unanimously.

Central Concrete, 900 S Bradley St, parcel 14-998-136-00, personal property. Assessed and taxable set to \$87,700 due to amended personal. Passed Unanimously.

McGuirk Group, Inc, 5858 E Pickard Rd, parcel 14-998-00-120-00, personal property. Assessed and taxable values set to \$119,700 for amended personal. Passed unanimously.

McGuirk Sand & Gravel, Inc, 3046 Jen's Way, 14-998-00-723-04, personal property. Assessed and taxable set to \$117,800 due to amended personal. Passed unanimously.

James McGuirk, 4171 E Bluegrass Rd, parcel 14-998-00-600-00, personal property. Assessed and taxable set to \$82,200 due to amended personal. Pass unanimously.

Baker Hughes Oilfield Operations, 2222 Enterprise Dr, parcel 14-998-00-048-00, personal property. Assessed and taxable set to \$1,873,400 due to amended personal. Passed unanimously.

Wal-Mart Stores East, LP, 4730 Encore Blvd, parcel 14-998-00-274-00, personal property. Assessed and taxable set to \$864,200 due to amended personal. Passed unanimously.

Malley Construction, Inc, 14-998-00-586-01, 1565 Park Place, personal property. Assessed and taxable set to \$111,900 due to amended personal. Passed unanimously.

Airway Oxygen, Inc, 14-998-00-625-00, 2895 S Isabella Rd, personal property. Assessed and taxable set to zero due to 5076 filed. Passed unanimously.

Petsmart LLC, 14-998-00-577-00, 4218 Bluegrass Rd, personal property. Assessed and taxable set to zero due to 5076 filed. Passed Unanimously.

MLW Management, 14-998-00-698-00, 5600 E Pickard Rd, personal property. Assessed and taxable set to \$93,300 due to amended personal. Passed unanimously.

GrafX Central, 14-998-00-849-01, 1580 S Park Pl, personal property. Assessed and taxable set to \$175,100 due to amended personal. Passed unanimously.

Auto Group Leasing, LLC, 14-998-00-851-00, 4720 E Pickard St, personal property. Assessed and taxable set to zero due to exempt. Passed unanimously.

Target Corporation, 14-998-00-647-00, 4097 E Bluegrass Rd, personal property. Assessed and taxable set to \$335,800 due to amended personal. Passed unanimously.



Toyota Industries Comm Finance Inc, 14-998-00-014-04, 980 S Isabella Rd, personal property. Assessed and taxable set to \$126,900 due to amended personal. Passed unanimously.

Deerfield Village, LLC, 14-998-00-684-00, 3400 E Deerfield Rd, personal property. Assessed and taxable set to \$39,100 due to amended personal. Passed unanimously.

Aspen Dental Management, Inc., 14-998-00-939-00, 4459 E Bluegrass Rd Ste D, personal property. Assessed and taxable set to \$167,800 due to amended personal. Passed unanimously.

Next Door Operations, 14-998-00-640-00, 2025 E Remus Rd, personal property. Assessed and taxable set to \$75,100 due to amended personal. Passed unanimously.

First United Methodist Church, 14-035-20-002-00, S Isabella Rd. Request to change taxable to zero. Request denied due to parcel is taxable. Passed unanimously.

Motion to adjourn at 3:50 pm by Chowdhary, second by Neyer. Passed unanimously.

RECORDED BY: \_\_\_\_\_  
Board of Review Secretary & Township Supervisor Bryan Mielke

APPROVED BY: \_\_\_\_\_

Year	Parcel Number	Comments	Petition	Class	School	Assessed Value	Taxable Value	PRE/MBT	Transfer	Corrected Assessed Value	Corrected Taxable Value	Corrected PRE/MBT EX	Corrected Transfer
2024	14-035-30-001-10	GREGORY HALL .DENIAL OF AG EXEMPTION REQUEST - DID NOT PROVIDE WRITTEN LEASE. APPLIED FOR AGRICULTURAL EXEMPTION PROPERTY IS RESIDENTIAL CLASS.	JBOR24-01	402	37010	12,400	12,400	0.000	100.000	12,400	12,400	0.000	100.000
<i>Vacant</i>													
HALL GREGORY A TRUST E WING RD MOUNT PLEASANT, MI 48858 4556 E BLANCHARD RD SHEPHERD, MI 48883													
2024	14-061-00-033-00	-30000AV -20382 TV SARA ANDREWS CALLED ON 04/12/2024 POINTING OUT ERRORS IN PROPERTY VALUATION. REMOVED FINISHED BASEMENT 1/2 BATH AND DECK AROUND POOL WAS REMOVED. 97021 TAXABLE VALUE FOR 2024 ROLL MADE CORRECTIONS TO PRICING	JBOR24-02	401	37010	173,500	117,303	100.000	0.000	143,500	97,021	100.000	0.000
ANDREWS SARA MAE & ZACHARY DAVID 886 DEER RUN DR MOUNT PLEASANT, MI 48858 886 DEER RUN DR MOUNT PLEASANT, MI 48858													
2024	14-998-00-013-24	YESSENIA YANEZ 5076 DENIAL PERSONAL PROPERTY FORM WAS NOT FILED WITH THE SMALL BUSINESS TAX PAYER FORM. NO CHANGES TO VALUE TAX BILL STANDS.	JBOR24-03	251	37010	32,000	32,000	100.000	0.000	32,000	32,000	100.000	0.000
YANEZ YESSENIA 5768 E PICKARD RD MOUNT PLEASANT, MI 48858 5768 E PICKARD ST MOUNT PLEASANT, MI 48858													
2024	14-998-00-020-00	CLERICAL ERROR LATE ENTRY CHARTER COMMUNICATIONS 915 E BROOMFIELD	JBOR24-04	251	37010	500,000	500,000	100.000	0.000	584,700	584,700	100.000	0.000
CHARTER COMMUNICATIONS II, LP 915 E BROOMFIELD RD MT PLEASANT, MI 48858 PO BOX 7467 CHARLOTTE, NC 28241													
2024	14-998-00-125-00	DTE GAS COMPANY MT PLEASANT, MI 48858 PO BOX 33017 DETROIT, MI 48232	JBOR24-05	551	37010	992,600	992,600	0.000	0.000	1,396,836	1,396,836	0.000	0.000

07/15/2024  
12:14 PM

2024 July BOR Change Summary

Year	Parcel Number	Comments	Petition	Class	School	Assessed Value	Taxable Value	PRE/MBT	Transfer	Corrected Assessed Value	Corrected Taxable Value	Corrected PRE/MBT EX	Corrected Transfer
2024	14-998-00-131-00	5076 AFFIDAVIT FILED-2024 SMALL BUSINESS TAXPAYER EXEMPTION	JBOR24-06	251	37010	82,700	82,700	100.000	0.000	0	0	100.000	0.000
SAWDUST LUMBER CO 1221 S MISSION RD MT PLEASANT, MI 48858 725 SPRING ST BLANCHARD, MI 49310													
2024	14-998-00-507-02	LATE ENTRY 83500 QUALIFIED ERROR DARROW GARNER INC 5072 E PICKARD RD MT PLEASANT, MI 48858 14442 E HWY 12 ROGERS, AR 72756	JBOR24-07	251	37010	82,300	82,300	100.000	0.000	83,500	83,500	100.000	0.000
2024	14-998-00-585-00	GMRI - QUALIFIED ERROR DATA ENTYR CORRECTION CHANGE TO \$139300	JBOR24-08	251	37010	111,100	111,100	100.000	0.000	139,300	139,300	100.000	0.000
GMRI INC - 24471 4070 E BLUEGRASS RD MOUNT PLEASANT, MI 48858 P O BOX 460369 DEPT 400 HOUSTON, TX 77056													
2024	14-998-00-621-00	\$351,700 CLERICAL ERROR ADJUSTMENT TO VALUE LATE STATEMENT ENTRY	JBOR24-09	251	37010	271,800	271,800	100.000	0.000	351,700	351,700	100.000	0.000
GRAFF CHEVROLET 4580 E PICKARD RD MT PLEASANT, MI 48858 4580 E PICKARD MOUNT PLEASANT, MI 48858													
2024	14-998-00-857-00	DOLLAR GENERAL. QUALIFIED ERROR DATA ENTRY CORRECTION CHANGE TO AV 56300 05.29.24	JBOR24-10	251	37010	53,600	53,600	100.000	0.000	56,300	56,300	100.000	0.000
CORRECTION DOLGENCORP (STORE #10305) 2421 E REMUS RD MOUNT PLEASANT, MI 48858 PO BOX 503410 INDIANAPOLIS, IN 46256-3410													

07/15/2024  
12:14 PM

2024 July BOR Change Summary

Year	Parcel Number	Comments	Petition	Class	School	Assessed Value	Taxable Value	PRE/MBT	Transfer	Corrected Assessed Value	Corrected Taxable Value	Corrected PRE/MBT	Corrected EX	Corrected Transfer
2024	14-998-00-908-00		JBOR24-11	251	37010	771,400	771,400	100.000	0.000	832,624	832,624	100.000		0.000
CORRECTION 832624 LATE ENTRY ADJUSTED VALUE BASED ON FILING														
SAM'S CLUB 4850 ENCORE BLVD MOUNT PLEASANT, MI 48858 PO BOX 8050 MS 0555 BENTONVILLE, AR 72716-0555														
2024	14-998-00-923-00		JBOR24-12	251	37010	50,900	50,900	100.000	0.000	0	0	100.000		0.000
HUNTER INVESTMENTS- FILED SMALL BUSINESS - CLERICAL ERROR EXEMPT														
HUNTER INVESTMENTS, LLC 4855 E BLUEGRASS RD MOUNT PLEASANT, MI 48858 2000 S MISSION ST MOUNT PLEASANT, MI 48858														
2023	14-998-00-995-00		JBOR24-13	003	37010	149,400	149,400	100.000	0.000	0	0	100.000		0.000
DICKS SPORTING GOODS DOUBLE ASSESSED REMOVE VALUE-FOR 2023														
DICK'S SPORTING GOODS 4208 E BLUEGRASS RD MOUNT PLEASANT, MI 48858 345 COURT ST CORAOPOLIS, PA 15108														
2024	14-998-01-010-01		JBOR24-14	251	37010	32,700	32,700	100.000	0.000	0	0	100.000		0.000
PETERBUILT 24 CLERICAL ERROR NO ASSETS IN TOWNSHIP														
2023	14-998-01-010-01		JBOR24-15	251	37010	36,000	36,000	100.000	0.000	0	0	100.000		0.000
PETERBILT OF MICHIGAN MOVED OUT OF TOWNSHIP NO VALUE 2023 REVISION ASSETS RELOCATED														
PETERBILT OF MICHIGAN 3044 JENS WAY MOUNT PLEASANT, MI 48858 925 WALNUT RIDGE DRIVE HARTLAND, WI 53029														
2024	14-998-23-001-06		JBOR24-16	251	37010	6,000	6,000	100.000	0.000	0	0	100.000		0.000
FILED 5076 FOR SMALL BUSINESS EXEMPTION CLICKLEASE LLC MOUNT PLEASANT, MI 48858 1182 WEST 2400 SOUTH SALT LAKE CITY, UT 84119														
										3,632,860	3,586,381			

\*Winter PRE Change

THE BOARD OF REVIEW OF UNION TOWNSHIP, ISABELLA COUNTY, MICHIGAN HEREBY AFFIRMS THAT THE ABOVE INFORMATION IS CORRECT TO THE BEST OF OUR KNOWLEDGE

07/15/2024  
12:14 PM

2024 July BOR Change Summary

Year	Parcel Number	Comments	Petition	Class	School	Assessed	Taxable	Corrected	Corrected	Corrected	Corrected	
Owner/Prop.	Addr./Mail Addr.	/Docket			Value	Value	PRE/MBT	Transfer	Value	Value	PRE/MBT EX	Transfer

Signatures of Board of Review Members

Member \_\_\_\_\_ Member \_\_\_\_\_ Member \_\_\_\_\_ Member \_\_\_\_\_ Member \_\_\_\_\_

Dated \_\_\_\_\_

**JULY BOARD OF REVIEW 2024**

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

Petition/Docket #: JBOR24-01

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 211.7e for the current year; which has been denied by the assessor; a qualified agricultural property exemption under MCL 211.7e that was not on the assessment roll for the current year and one prior year; or a qualified forest property exemption under MCL 211.7j(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**

Taxpayer <b>Gregory Hall</b>				
Owner Street Address <b>4556 E Blanchard</b>		City <b>Shepherd</b>	State <b>MI</b>	ZIP Code <b>48893</b>
Parcel Number <b>14-035-30-001-10</b>		Property School District <b>MT PLEASANT CITY SCHOOL</b>	Property Classification <b>402</b>	
Property Street Address <b>E WING RD</b>		City <b>MOUNT PLEASANT</b>	State <b>MI</b>	ZIP Code <b>48858</b>

**PART B: ADJUSTMENTS**

Item or Taxing Authority	Note or Millage	Original	Adjusted	Difference
<b>UNION TOWNSHIP</b>				
Assessed Value	JBOR	12,400	12,400	0
Taxable Value	07/16/2024	12,400	12,400	0
P.R.E.		0.00 %	0.00 %	0.00 %
Property Class		402		
School District		37010		
Classification		Ad Valorem		
<b>TOTALS</b>				

Reason for change (see instructions on page 2):

- Poverty Exemption                     
  Qualified Agricultural Exemption                     
  Disabled Veterans Exemption  
 Qualified Forest Exemption                     
  Eligible Development Property Exemption                     
  Qualified Error \_\_\_\_\_

Explanation: MCL 211.7ee - Qualified Ag denial error/Late File  
 GREGORY HALL DENIAL OF AG EXEMPTION REQUEST - DID NOT PROVIDE WRITTEN LEASE. APPLIED FOR AGRICULTURAL EXEMPTION PROPERTY IS RESIDENTIAL CLASS.

**PART C: CERTIFICATION, BOARD OF REVIEW MEMBERS**

We, the undersigned members of UNION TOWNSHIP Board of Review, swear of affirm the above information is, to the best of our knowledge, true.

Signature	Date	Signature	Date
Signature	Date	Signature	Date
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.

**JULY BOARD OF REVIEW 2024**

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

Petition/Docket #: JBOR24-02

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 211.6e for the current year, which has been denied by the assessor; a qualified agricultural property exemption under MCL 211.6e that was not on the assessment roll for the current year and one prior year; or a qualified forest property exemption under MCL 211.7j(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**

Taxpayer <i>Andrews, Zachary &amp; Sara</i>				
Owner Street Address <i>886 Deer Run Dr</i>		City <i>Mt Pleasant</i>	State <i>MI</i>	ZIP Code <i>48858</i>
Parcel Number <b>14-061-00-033-00</b>	Property School District <b>MT PLEASANT CITY SCHOOL</b>	Property Classification <b>401</b>		
Property Street Address <b>886 DEER RUN DR</b>		City <b>MOUNT PLEASANT</b>	State <b>MI</b>	ZIP Code <b>48858</b>

**PART B: ADJUSTMENTS**

Item or Taxing Authority	Note or Millage	Original	Adjusted	Difference
<b>UNION TOWNSHIP</b>				
Assessed Value	JBOR	173,500	143,500	-30,000
Taxable Value	07/16/2024	117,303	97,021	-20,282
P.R.E.		100.00 %	100.00 %	0.00 %
Property Class		401		
School District		37010		
Classification		Ad Valorem		
<b>TOTALS</b>				

Reason for change (see instructions on page 2):

- Poverty Exemption                     
  Qualified Agricultural Exemption                     
  Disabled Veterans Exemption  
 Qualified Forest Exemption                     
  Eligible Development Property Exemption                     
  Qualified Error \_\_\_\_\_

Explanation: MCL 211.53b(6)b - MUTUAL MISTAKE OF FACT  
 -30000AV -20382 TV SARA ANDREWS CALLED ON 04/12/2024 POINTING OUT ERRORS IN PROPERTY VALUATION. REMOVED FINISHED BASEMENT 1/2 BATH AND DECK AROUND POOL WAS REMOVED

**PART C: CERTIFICATION, BOARD OF REVIEW MEMBERS**

We, the undersigned members of UNION TOWNSHIP Board of Review, swear of affirm the above information is, to the best of our knowledge, true.

Signature	Date
Signature	Date
Signature	Date

Signature	Date
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.

*Andrews*

**2024 Taxable Value Calculations Worksheet**

Parcel No. 14-061-00-033-00

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

Petition No. JBOR24-02

**This form must be completed by the Board of Review (B of R) and made part of the Board of Review Record whenever a change is made to an individual parcel of property which causes Taxable Value to change.**

Complete Section 1 if the B of R changes Capped Value.

<b>SECTION 1</b>	<u>By Assessor</u>	<u>By B of R</u>
2024 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor.").....=	<u>117,303</u>	<u>97,021</u>
Amount of Losses .....=	<u>0</u>	<u>0</u>
<small>(See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)</small>		
Amount of Additions .....=	<u>0</u>	<u>0</u>
<small>(See pages 6-11 of STC Bulletin # 3 of 1995 for formulas. IMPORTANT: See STC Bulletin No. 3 of 1997 for change to formula for Replacement Construction).</small>		
<b>2024 Capped Value</b> = (2023 Taxable Value - Losses) X CPI + Additions		
= ( <u>111,718</u> - <u>0</u> ) X <u>1.050</u> + <u>0</u>		
= <u>117,303</u> <b>By B of R</b>		
<b>2024 Capped Value</b> = <u>97,021</u>		

Complete Section 2 if the B of R changes Assessed Value.

<b>SECTION 2</b>	<u>By Assessor</u>	<u>By B of R</u>
2024 Assessed Value ..... =	<u>173,500</u>	<u>143,500</u>
2024 Tentative SEV = 2024 Assessed Value X 2024 Tentative Equalization Factor		
= <u>143,500</u> X <u>1.000</u>		
= <u>143,500</u> <b>By B of R</b>		
<b>2024 Tentative SEV</b> = <u>143,500</u>		

2024 Tentative Taxable Value is the lesser of the 2024 Capped Value or the 2024 Tentative SEV.

**2024 Tentative Taxable Value** = 97,021

Signature of Secretary, Board of Review	Date
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**JULY BOARD OF REVIEW 2024**

Petition/Docket #: JBOR24-03

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 211.7j(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**

Taxpayer <b>Yessenia Yanez</b>				
Owner Street Address <b>5768 E. Pickard St</b>		City <b>Mt Pleasant</b>	State <b>MI</b>	ZIP Code <b>48858</b>
Parcel Number <b>14-998-00-013-24</b>		Property School District <b>MT PLEASANT CITY SCHOOL</b>	Property Classification <b>251</b>	
Property Street Address <b>5768 E PICKARD RD</b>		City <b>MOUNT PLEASANT</b>	State <b>MI</b>	ZIP Code <b>48858</b>

**PART B: ADJUSTMENTS**

Item or Taxing Authority	Note or Millage	Original	Adjusted	Difference
<b>UNION TOWNSHIP</b>				
Assessed Value	JBOR	32,000	32,000	0
Taxable Value	07/16/2024	32,000	32,000	0
P.R.E.		100.00 %	100.00 %	0.00 %
Property Class		251		
School District		37010		
Classification		Ad Valorem		
<b>TOTALS</b>				

Reason for change (see instructions on page 2):

- Poverty Exemption                     
  Qualified Agricultural Exemption                     
  Disabled Veterans Exemption  
 Qualified Forest Exemption                     
  Eligible Development Property Exemption                     
  Qualified Error \_\_\_\_\_

Explanation: MCL 211.53b(6)h - 5076 Denial Error  
 YESSENIA YANEZ 5076 DENIAL PERSONAL PROPERTY FORM WAS NOT FILED WITH THE SMALL BUSINESS TAX PAYER FORM. NO CHANGES TO VALUE TAX BILL STANDS.

**PART C: CERTIFICATION, BOARD OF REVIEW MEMBERS**

We, the undersigned members of UNION TOWNSHIP Board of Review, swear of affirm the above information is, to the best of our knowledge, true

Signature	Date	Signature	Date
Signature	Date	Signature	Date
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.

**JULY BOARD OF REVIEW 2024**

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

Petition/Docket #: JBOR24-04

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 211.7j(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**

Taxpayer <b>Charter Communications</b>			
Owner Street Address <b>Po Box 7467</b>		City <b>Charlotte</b>	State <b>NC</b>
Parcel Number <b>14-998-00-020-00</b>		Property School District <b>MT PLEASANT CITY SCHOOL</b>	ZIP Code <b>28241</b>
Property Street Address <b>915 E BROOMFIELD RD</b>		City <b>MT PLEASANT</b>	Property Classification <b>251</b>
Property Street Address <b>915 E BROOMFIELD RD</b>		City <b>MT PLEASANT</b>	State <b>MI</b>
Property Street Address <b>915 E BROOMFIELD RD</b>		City <b>MT PLEASANT</b>	ZIP Code <b>48858</b>

**PART B: ADJUSTMENTS**

Item or Taxing Authority	Note or Millage	Original	Adjusted	Difference
<b>UNION TOWNSHIP</b>				
<b>Assessed Value</b>	<b>JBOR</b>	<b>500,000</b>	<b>584,700</b>	<b>84,700</b>
<b>Taxable Value</b>	<b>07/16/2024</b>	<b>500,000</b>	<b>584,700</b>	<b>84,700</b>
<b>P.R.E.</b>		<b>100.00 %</b>	<b>100.00 %</b>	<b>0.00 %</b>
<b>Property Class</b>		<b>251</b>		
<b>School District</b>		<b>37010</b>		
<b>Classification</b>		<b>Ad Valorem</b>		
<b>TOTALS</b>				

Reason for change (see instructions on page 2):

- Poverty Exemption                     
  Qualified Agricultural Exemption                     
  Disabled Veterans Exemption  
 Qualified Forest Exemption                     
  Eligible Development Property Exemption                     
  Qualified Error \_\_\_\_\_

Explanation: **MCL 211.53b(6)h - 5076 Denial Error**  
**CLERICAL ERROR LATE ENTRY CHARTER COMMUNICATIONS 915 E BROOMFIELD**

**PART C: CERTIFICATION, BOARD OF REVIEW MEMBERS**

We, the undersigned members of UNION TOWNSHIP Board of Review, swear of affirm the above information is, to the best of our knowledge, true.

Signature	Date
Signature	Date
Signature	Date

Signature	Date
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.

# 2024 Taxable Value Calculations Worksheet

Parcel No. 14-998-00-020-00

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

Petition No. JBOR24-04

**This form must be completed by the Board of Review (B of R) and made part of the Board of Review Record whenever a change is made to an individual parcel of property which causes Taxable Value to change.**

Complete Section 1 if the B of R changes Capped Value.

<b>SECTION 1</b>	<u>By Assessor</u>	<u>By B of R</u>
2024 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor.")..... =	<u>500,000</u>	<u>584,700</u>
Amount of Losses ..... = (See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)	<u>0</u>	<u>0</u>
Amount of Additions ..... = (See pages 6-11 of STC Bulletin # 3 of 1995 for formulas. IMPORTANT: See STC Bulletin No. 3 of 1997 for change to formula for Replacement Construction).	<u>0</u>	<u>0</u>
<b>2024 Capped Value = (2023 Taxable Value - Losses) X CPI + Additions</b>		
= ( <u>606,500</u> - <u>0</u> ) X <u>1.050</u> + <u>0</u>		
= <u>636,825</u> <b>By B of R</b>		
<b>2024 Capped Value =</b> <u>584,700</u>		

Complete Section 2 if the B of R changes Assessed Value.

<b>SECTION 2</b>	<u>By Assessor</u>	<u>By B of R</u>
2024 Assessed Value ..... =	<u>500,000</u>	<u>584,700</u>
2024 Tentative SEV = 2024 Assessed Value X 2024 Tentative Equalization Factor		
= <u>584,700</u> X <u>1.000</u>		
= <u>584,700</u> <b>By B of R</b>		
<b>2024 Tentative SEV =</b> <u>584,700</u>		

2024 Tentative Taxable Value is the lesser of the 2024 Capped Value or the 2024 Tentative SEV.

**2024 Tentative Taxable Value =** 584,700

Signature of Secretary, Board of Review	Date
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**JULY BOARD OF REVIEW 2024**

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

Petition/Docket #: JBOR24-05

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**

Taxpayer <b>DTE Gas Company</b>			
Owner Street Address	City	State	ZIP Code
		<b>MI</b>	<b>48232</b>
Parcel Number	Property School District	Property Classification	
<b>14-998-00-125-00</b>	<b>MT PLEASANT CITY SCHOOL</b>	<b>551</b>	
Property Street Address	City	State	ZIP Code
	<b>MT PLEASANT</b>	<b>MI</b>	<b>48858</b>

**PART B: ADJUSTMENTS**

Item or Taxing Authority	Note or Millage	Original	Adjusted	Difference
<b>UNION TOWNSHIP</b>				
<b>Assessed Value</b>	<b>JBOR</b>	<b>992,600</b>	<b>1,396,836</b>	<b>404,236</b>
<b>Taxable Value</b>	<b>07/16/2024</b>	<b>992,600</b>	<b>1,396,836</b>	<b>404,236</b>
<b>P.R.E.</b>		<b>0.00 %</b>	<b>0.00 %</b>	<b>0.00 %</b>
<b>Property Class</b>		<b>551</b>		
<b>School District</b>		<b>37010</b>		
<b>Classification</b>		<b>Ad Valorem</b>		
<b>TOTALS</b>				

Reason for change (see instructions on page 2):

- Poverty Exemption                     
  Qualified Agricultural Exemption                     
  Disabled Veterans Exemption  
 Qualified Forest Exemption                     
  Eligible Development Property Exemption                     
  Qualified Error \_\_\_\_\_

Explanation: MCL 211.53b(6)g - Amended PP Statement

**PART C: CERTIFICATION, BOARD OF REVIEW MEMBERS**

We, the undersigned members of UNION TOWNSHIP Board of Review, swear of affirm the above information is, to the best of our knowledge, true

Signature	Date
Signature	Date
Signature	Date

Signature	Date
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.

**2024 Taxable Value Calculations Worksheet**

Parcel No. 14-998-00-125-00

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

Petition No. JBOR24-05

This form must be completed by the Board of Review (B of R) and made part of the Board of Review Record whenever a change is made to an individual parcel of property which causes Taxable Value to change.

Complete Section 1 if the B of R changes Capped Value.

<b>SECTION 1</b>	<u>By Assessor</u>	<u>By B of R</u>
2024 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor.")..... =	<u>992,600</u>	<u>1,396,836</u>
Amount of Losses ..... = (See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)	<u>0</u>	<u>0</u>
Amount of Additions ..... = (See pages 6-11 of STC Bulletin # 3 of 1995 for formulas. IMPORTANT: See STC Bulletin No. 3 of 1997 for change to formula for Replacement Construction).	<u>0</u>	<u>0</u>
<b>2024 Capped Value = (2023 Taxable Value - Losses) X CPI + Additions</b>		
= ( <u>1,025,100</u> - <u>0</u> ) X <u>1.050</u> + <u>0</u>		
= <u>1,076,355</u> <b>By B of R</b>		
<b>2024 Capped Value =</b> <u>992,600</u>		

Complete Section 2 if the B of R changes Assessed Value.

<b>SECTION 2</b>	<u>By Assessor</u>	<u>By B of R</u>
2024 Assessed Value ..... =	<u>992,600</u>	<u>1,396,836</u>
2024 Tentative SEV = 2024 Assessed Value X 2024 Tentative Equalization Factor		
= <u>1,396,836</u> X <u>1.000</u>		
= <u>1,396,836</u> <b>By B of R</b>		
<b>2024 Tentative SEV =</b> <u>1,396,836</u>		

2024 Tentative Taxable Value is the lesser of the 2024 Capped Value or the 2024 Tentative SEV.

**2024 Tentative Taxable Value =** 1,396,836

Signature of Secretary, Board of Review	Date
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**JULY BOARD OF REVIEW 2024**

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

Petition/Docket #: JBOR24-06

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**

Taxpayer <b>Sawdust Lumber Co</b>			
Owner Street Address	City	State	ZIP Code <b>49310</b>
Parcel Number <b>14-998-00-131-00</b>	Property School District <b>MT PLEASANT CITY SCHOOL</b>	Property Classification <b>251</b>	
Property Street Address <b>1221 S MISSION RD</b>	City <b>MT PLEASANT</b>	State <b>MI</b>	ZIP Code <b>48858</b>

**PART B: ADJUSTMENTS**

Item or Taxing Authority	Note or Millage	Original	Adjusted	Difference
<b>UNION TOWNSHIP</b>				
Assessed Value	JBOR	82,700	0	-82,700
Taxable Value	07/16/2024	82,700	0	-82,700
P.R.E.		100.00 %	100.00 %	0.00 %
Property Class		251		
School District		37010		
Classification		Ad Valorem		
<b>TOTALS</b>				

Reason for change (see instructions on page 2):

- Poverty Exemption                     
  Qualified Agricultural Exemption                     
  Disabled Veterans Exemption  
 Qualified Forest Exemption                     
  Eligible Development Property Exemption                     
  Qualified Error \_\_\_\_\_

Explanation:

5076 AFFIDAVIT FILED-2024 SMALL BUSINESS TAXPAYER EXEMPTION

**PART C: CERTIFICATION, BOARD OF REVIEW MEMBERS**

We, the undersigned members of UNION TOWNSHIP Board of Review, swear of affirm the above information is, to the best of our knowledge, true.

Signature	Date	Signature	Date
Signature	Date	Signature	Date
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.

**2024 Taxable Value Calculations Worksheet**

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

Parcel No. 14-998-00-131-00

Petition No. JBOR24-06

This form must be completed by the Board of Review (B of R) and made part of the Board of Review Record whenever a change is made to an individual parcel of property which causes Taxable Value to change.

Complete Section 1 if the B of R changes Capped Value.

SECTION 1	By Assessor	By B of R
2024 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor.")..... =	82,700	0
Amount of Losses ..... = (See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)	0	0
Amount of Additions ..... = (See pages 6-11 of STC Bulletin # 3 of 1995 for formulas. IMPORTANT: See STC Bulletin No. 3 of 1997 for change to formula for Replacement Construction).	78,330	0
<p><b>2024 Capped Value = (2023 Taxable Value - Losses) X CPI + Additions</b></p> <p>= ( <u>0</u> - <u>0</u> ) X <u>1.050</u> + <u>0</u></p> <p>= <u>0</u> <b>By B of R</b></p>		
<p><b>2024 Capped Value = <u>0</u></b></p>		

Complete Section 2 if the B of R changes Assessed Value.

SECTION 2	By Assessor	By B of R
2024 Assessed Value ..... =	82,700	0
<p>2024 Tentative SEV = 2024 Assessed Value X 2024 Tentative Equalization Factor</p> <p>= <u>0</u> X <u>1.000</u></p> <p>= <u>0</u> <b>By B of R</b></p>		
<p><b>2024 Tentative SEV = <u>0</u></b></p>		

2024 Tentative Taxable Value is the lesser of the 2024 Capped Value or the 2024 Tentative SEV.

**2024 Tentative Taxable Value = 0**

Signature of Secretary, Board of Review	Date
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**JULY BOARD OF REVIEW 2024**

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

Petition/Docket #: JBOR24-07

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**

Taxpayer <b>Darrow Garner Inc</b>			
Owner Street Address	City	State	ZIP Code
Parcel Number <b>14-998-00-507-02</b>	Property School District <b>MT PLEASANT CITY SCHOOL</b>	Property Classification <b>251</b>	
Property Street Address <b>5072 E PICKARD RD</b>	City <b>MT PLEASANT</b>	State <b>MI</b>	ZIP Code <b>48858</b>

**PART B: ADJUSTMENTS**

Item or Taxing Authority	Note or Millage	Original	Adjusted	Difference
<b>UNION TOWNSHIP</b>				
<b>Assessed Value</b>	<b>JBOR</b>	<b>82,300</b>	<b>83,500</b>	<b>1,200</b>
<b>Taxable Value</b>	<b>07/16/2024</b>	<b>82,300</b>	<b>83,500</b>	<b>1,200</b>
<b>P.R.E.</b>		<b>100.00 %</b>	<b>100.00 %</b>	<b>0.00 %</b>
<b>Property Class</b>		<b>251</b>		
<b>School District</b>		<b>37010</b>		
<b>Classification</b>		<b>Ad Valorem</b>		
<b>TOTALS</b>				

Reason for change (see instructions on page 2):

- Poverty Exemption                     
  Qualified Agricultural Exemption                     
  Disabled Veterans Exemption  
 Qualified Forest Exemption                     
  Eligible Development Property Exemption                     
  Qualified Error \_\_\_\_\_

Explanation: MCL 211.53b(6)a - Clerical Error - Rate of Taxation/Computation (Uncapping (PTA filed)  
LATE ENTRY 83500  
QUALIFIED ERROR

**PART C: CERTIFICATION, BOARD OF REVIEW MEMBERS**

We, the undersigned members of UNION TOWNSHIP Board of Review, swear of affirm the above information is, to the best of our knowledge, true.

Signature	Date	Signature	Date
Signature	Date	Signature	Date
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.



**2024 Taxable Value Calculations Worksheet**

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

Parcel No. 14-998-00-507-02

Petition No. JBOR24-07

**This form must be completed by the Board of Review (B of R) and made part of the Board of Review Record whenever a change is made to an individual parcel of property which causes Taxable Value to change.**

Complete Section 1 if the B of R changes Capped Value.

<b>SECTION 1</b>	<u>By Assessor</u>	<u>By B of R</u>
2024 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor.")..... =	82,300	83,500
Amount of Losses ..... = (See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)	0	0
Amount of Additions ..... = (See pages 6-11 of STC Bulletin # 3 of 1995 for formulas. IMPORTANT: See STC Bulletin No. 3 of 1997 for change to formula for Replacement Construction).	0	0
<p><b>2024 Capped Value = (2023 Taxable Value - Losses) X CPI + Additions</b></p> <p>= ( <u>0</u> - <u>0</u> ) X <u>1.050</u> + <u>0</u></p> <p>= <u>0</u> <b>By B of R</b></p>		
<b>2024 Capped Value =</b>	<u>83,500</u>	

Complete Section 2 if the B of R changes Assessed Value.

<b>SECTION 2</b>	<u>By Assessor</u>	<u>By B of R</u>
2024 Assessed Value ..... =	82,300	83,500
<p>2024 Tentative SEV = 2024 Assessed Value X 2024 Tentative Equalization Factor</p> <p>= <u>83,500</u> X <u>1.000</u></p> <p>= <u>83,500</u> <b>By B of R</b></p>		
<b>2024 Tentative SEV =</b>	<u>83,500</u>	

2024 Tentative Taxable Value is the lesser of the 2024 Capped Value or the 2024 Tentative SEV.

**2024 Tentative Taxable Value = 83,500**

Signature of Secretary, Board of Review	Date
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**JULY BOARD OF REVIEW 2024**

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

Petition/Docket #: JBOR24-08

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 211.7j(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**

Taxpayer <b>GMRI Inc co Ryan Inc</b>			
Owner Street Address	City	State	ZIP Code
		<b>TK</b>	<b>77056</b>
Parcel Number	Property School District	Property Classification	
<b>14-998-00-585-00</b>	<b>MT PLEASANT CITY SCHOOL</b>	<b>251</b>	
Property Street Address	City	State	ZIP Code
<b>4070 E BLUEGRASS RD</b>	<b>MOUNT PLEASANT</b>	<b>MI</b>	<b>48858</b>

**PART B: ADJUSTMENTS**

Item or Taxing Authority	Note or Millage	Original	Adjusted	Difference
<b>UNION TOWNSHIP</b>				
<b>Assessed Value</b>	<b>JBOR</b>	<b>111,100</b>	<b>139,300</b>	<b>28,200</b>
<b>Taxable Value</b>	<b>07/16/2024</b>	<b>111,100</b>	<b>139,300</b>	<b>28,200</b>
<b>P.R.E.</b>		<b>100.00 %</b>	<b>100.00 %</b>	<b>0.00 %</b>
<b>Property Class</b>		<b>251</b>		
<b>School District</b>		<b>37010</b>		
<b>Classification</b>		<b>Ad Valorem</b>		
<b>TOTALS</b>				

Reason for change (see instructions on page 2):

- Poverty Exemption
- Qualified Agricultural Exemption
- Disabled Veterans Exemption
- Qualified Forest Exemption
- Eligible Development Property Exemption
- Qualified Error \_\_\_\_\_

Explanation: **MCL 211.19 - Amended PP Statement**  
**GMRI - QUALIFIED ERROR DATA ENTYR CORRECTION CHANGE TO \$139300**

**PART C: CERTIFICATION, BOARD OF REVIEW MEMBERS**

We, the undersigned members of UNION TOWNSHIP Board of Review, swear of affirm the above information is, to the best of our knowledge, true.

Signature	Date	Signature	Date
Signature	Date	Signature	Date
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.

**2024 Taxable Value Calculations Worksheet**

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

Parcel No. 14-998-00-585-00

Petition No. JBOR24-08

**This form must be completed by the Board of Review (B of R) and made part of the Board of Review Record whenever a change is made to an individual parcel of property which causes Taxable Value to change.**

Complete Section 1 if the B of R changes Capped Value.

<b>SECTION 1</b>	<u>By Assessor</u>	<u>By B of R</u>
2024 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor.")..... =	<u>111,100</u>	<u>139,300</u>
Amount of Losses ..... = (See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)	<u>0</u>	<u>0</u>
Amount of Additions ..... = (See pages 6-11 of STC Bulletin # 3 of 1995 for formulas. IMPORTANT: See STC Bulletin No. 3 of 1997 for change to formula for Replacement Construction).	<u>0</u>	<u>0</u>
<b>2024 Capped Value</b> = (2023 Taxable Value - Losses) X CPI + Additions		
= ( <u>124,700</u> - <u>0</u> ) X <u>1.050</u> + <u>0</u>		
= <u>130,935</u> <b>By B of R</b>		
<b>2024 Capped Value</b> = <u>139,300</u>		

Complete Section 2 if the B of R changes Assessed Value.

<b>SECTION 2</b>	<u>By Assessor</u>	<u>By B of R</u>
2024 Assessed Value ..... =	<u>111,100</u>	<u>139,300</u>
2024 Tentative SEV = 2024 Assessed Value X 2024 Tentative Equalization Factor		
= <u>139,300</u> X <u>1.000</u>		
= <u>139,300</u> <b>By B of R</b>		
<b>2024 Tentative SEV</b> = <u>139,300</u>		

2024 Tentative Taxable Value is the lesser of the 2024 Capped Value or the 2024 Tentative SEV.

**2024 Tentative Taxable Value** = 139,300

Signature of Secretary, Board of Review	Date
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**JULY BOARD OF REVIEW 2024**

Petition/Docket #: JBOR24-09

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 211.7j(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**

Taxpayer <b>Graff Chevrolet</b>			
Owner Street Address		City	State ZIP Code <b>48858</b>
Parcel Number <b>14-998-00-621-00</b>	Property School District <b>MT PLEASANT CITY SCHOOL</b>		Property Classification <b>251</b>
Property Street Address <b>4580 E PICKARD RD</b>		City <b>MT PLEASANT</b>	State ZIP Code <b>MI 48858</b>

**PART B: ADJUSTMENTS**

Item or Taxing Authority	Note or Millage	Original	Adjusted	Difference
<b>UNION TOWNSHIP</b>				
<b>Assessed Value</b>	<b>JBOR</b>	<b>271,800</b>	<b>351,700</b>	<b>79,900</b>
<b>Taxable Value</b>	<b>07/16/2024</b>	<b>271,800</b>	<b>351,700</b>	<b>79,900</b>
<b>P.R.E.</b>		<b>100.00 %</b>	<b>100.00 %</b>	<b>0.00 %</b>
<b>Property Class</b>		<b>251</b>		
<b>School District</b>		<b>37010</b>		
<b>Classification</b>		<b>Ad Valorem</b>		
<b>TOTALS</b>				

Reason for change (see instructions on page 2):

- Poverty Exemption
- Qualified Agricultural Exemption
- Disabled Veterans Exemption
- Qualified Forest Exemption
- Eligible Development Property Exemption
- Qualified Error \_\_\_\_\_

Explanation: MCL 211.19 - Amended PP Statement  
\$351,700  
CLERICAL ERROR ADJUSTMENT TO VALUE LATE STATEMENT ENTRY

**PART C: CERTIFICATION, BOARD OF REVIEW MEMBERS**

We, the undersigned members of UNION TOWNSHIP Board of Review, swear of affirm the above information is, to the best of our knowledge, true

Signature	Date	Signature	Date
Signature	Date	Signature	Date
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.

## 2024 Taxable Value Calculations Worksheet

Parcel No. 14-998-00-621-00

Petition No. JBOR24-09

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

This form must be completed by the Board of Review (B of R) and made part of the Board of Review Record whenever a change is made to an individual parcel of property which causes Taxable Value to change.

Complete Section 1 if the B of R changes Capped Value.

SECTION 1	By Assessor	By B of R
2024 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor.")..... =	<u>271,800</u>	<u>351,700</u>
Amount of Losses ..... = (See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)	<u>0</u>	<u>0</u>
Amount of Additions ..... = (See pages 6-11 of STC Bulletin # 3 of 1995 for formulas. IMPORTANT: See STC Bulletin No. 3 of 1997 for change to formula for Replacement Construction).	<u>0</u>	<u>0</u>
<b>2024 Capped Value = (2023 Taxable Value - Losses) X CPI + Additions</b>		
= ( <u>292,400</u> - <u>0</u> ) X <u>1.050</u> + <u>0</u>		
= <u>307,020</u> <b>By B of R</b>		
<b>2024 Capped Value =</b> <u>351,700</u>		

Complete Section 2 if the B of R changes Assessed Value.

SECTION 2	By Assessor	By B of R
2024 Assessed Value ..... =	<u>271,800</u>	<u>351,700</u>
2024 Tentative SEV = 2024 Assessed Value X 2024 Tentative Equalization Factor		
= <u>351,700</u> X <u>1.000</u>		
= <u>351,700</u> <b>By B of R</b>		
<b>2024 Tentative SEV =</b> <u>351,700</u>		

2024 Tentative Taxable Value is the lesser of the 2024 Capped Value or the 2024 Tentative SEV.

**2024 Tentative Taxable Value =** 351,700

Signature of Secretary, Board of Review	Date
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**JULY BOARD OF REVIEW 2024**

Petition/Docket #: **JBOR24-10**

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 211.7j(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**

Taxpayer <b>Dolgen Corp Corporate Tax Consulting Inc</b>			
Owner Street Address <b>PO Box 503410</b>	City <b>Indianapolis</b>	State <b>IN</b>	ZIP Code <b>46256</b>
Parcel Number <b>14-998-00-857-00</b>	Property School District <b>MT PLEASANT CITY SCHOOL</b>	Property Classification <b>251</b>	
Property Street Address <b>2421 E REMUS RD</b>	City <b>MOUNT PLEASANT</b>	State <b>MI</b>	ZIP Code <b>48858</b>

**PART B: ADJUSTMENTS**

Item or Taxing Authority	Note or Millage	Original	Adjusted	Difference
<b>UNION TOWNSHIP</b>				
Assessed Value	JBOR	53,600	56,300	2,700
Taxable Value	07/16/2024	53,600	56,300	2,700
P.R.E.		100.00 %	100.00 %	0.00 %
Property Class		251		
School District		37010		
Classification		Ad Valorem		
<b>TOTALS</b>				

Reason for change (see instructions on page 2):

- Poverty Exemption                     
  Qualified Agricultural Exemption                     
  Disabled Veterans Exemption  
 Qualified Forest Exemption                     
  Eligible Development Property Exemption                     
  Qualified Error \_\_\_\_\_

Explanation: **MCL 211.19 - Amended PP Statement**  
**DOLLAR GENERAL QUALIFIED ERROR DATA ENTRY CORRECTION CHANGE TO AV 56300 05.29.24**

**PART C: CERTIFICATION, BOARD OF REVIEW MEMBERS**

We, the undersigned members of UNION TOWNSHIP Board of Review, swear of affirm the above information is, to the best of our knowledge, true.

Signature	Date	Signature	Date
Signature	Date	Signature	Date
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.

**2024 Taxable Value Calculations Worksheet**

Parcel No. 14-998-00-857-00

Petition No. JBOR24-10

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

This form must be completed by the Board of Review (B of R) and made part of the Board of Review Record whenever a change is made to an individual parcel of property which causes Taxable Value to change.

Complete Section 1 if the B of R changes Capped Value.

<b>SECTION 1</b>	<u>By Assessor</u>	<u>By B of R</u>
2024 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor.").....=	<u>53,600</u>	<u>56,300</u>
Amount of Losses .....= (See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)	<u>0</u>	<u>0</u>
Amount of Additions .....= (See pages 6-11 of STC Bulletin # 3 of 1995 for formulas. IMPORTANT: See STC Bulletin No. 3 of 1997 for change to formula for Replacement Construction).	<u>0</u>	<u>0</u>
<b>2024 Capped Value = (2023 Taxable Value - Losses) X CPI + Additions</b>		
= ( <u>61,100</u> - <u>0</u> ) X <u>1.050</u> + <u>0</u>		
= <u>64,155</u> <b>By B of R</b>		
<b>2024 Capped Value = <u>56,300</u></b>		

Complete Section 2 if the B of R changes Assessed Value.

<b>SECTION 2</b>	<u>By Assessor</u>	<u>By B of R</u>
2024 Assessed Value ..... =	<u>53,600</u>	<u>56,300</u>
2024 Tentative SEV = 2024 Assessed Value X 2024 Tentative Equalization Factor		
= <u>56,300</u> X <u>1.000</u>		
= <u>56,300</u> <b>By B of R</b>		
<b>2024 Tentative SEV = <u>56,300</u></b>		

2024 Tentative Taxable Value is the lesser of the 2024 Capped Value or the 2024 Tentative SEV.

**2024 Tentative Taxable Value = 56,300**

Signature of Secretary, Board of Review	Date
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**JULY BOARD OF REVIEW 2024**

Petition/Docket #: JBOR24-11

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 211.7ss 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**

Taxpayer <b>Sam's Club. Sam's East Inc.</b>				
Owner Street Address		City	State	ZIP Code
Parcel Number <b>14-998-00-908-00</b>		Property School District <b>MT PLEASANT CITY SCHOOL</b>	Property Classification <b>251</b>	
Property Street Address <b>4850 ENCORE BLVD</b>		City <b>MOUNT PLEASANT</b>	State <b>MI</b>	ZIP Code <b>48858</b>

**PART B: ADJUSTMENTS**

Item or Taxing Authority	Note or Millage	Original	Adjusted	Difference
<b>UNION TOWNSHIP</b>				
Assessed Value	<b>JBOR</b>	<b>771,400</b>	<b>832,624</b>	<b>61,224</b>
Taxable Value	<b>07/16/2024</b>	<b>771,400</b>	<b>832,624</b>	<b>61,224</b>
P.R.E.		<b>100.00 %</b>	<b>100.00 %</b>	<b>0.00 %</b>
Property Class		<b>251</b>		
School District		<b>37010</b>		
Classification		<b>Ad Valorem</b>		
<b>TOTALS</b>				

Reason for change (see instructions on page 2):

- Poverty Exemption
- Qualified Agricultural Exemption
- Disabled Veterans Exemption
- Qualified Forest Exemption
- Eligible Development Property Exemption
- Qualified Error \_\_\_\_\_

Explanation: **MCL 211.19 - Amended PP Statement**  
**CORRECTION 832624 LATE ENTRY ADJUSTED VALUE BASED ON FILING**

**PART C: CERTIFICATION, BOARD OF REVIEW MEMBERS**

We, the undersigned members of UNION TOWNSHIP Board of Review, swear of affirm the above information is, to the best of our knowledge, true.

Signature	Date	Signature	Date
Signature	Date	Signature	Date
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.



**2024 Taxable Value Calculations Worksheet**

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

Parcel No. 14-998-00-908-00

Petition No. JBOR24-11

**This form must be completed by the Board of Review (B of R) and made part of the Board of Review Record whenever a change is made to an individual parcel of property which causes Taxable Value to change.**

Complete Section 1 if the B of R changes Capped Value.

SECTION 1	By Assessor	By B of R
2024 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor.")..... =	<u>771,400</u>	<u>832,624</u>
Amount of Losses ..... = (See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)	<u>59,800</u>	<u>0</u>
Amount of Additions ..... = (See pages 6-11 of STC Bulletin # 3 of 1995 for formulas. IMPORTANT: See STC Bulletin No. 3 of 1997 for change to formula for Replacement Construction).	<u>172,700</u>	<u>0</u>
<b>2024 Capped Value</b> = (2023 Taxable Value - Losses) X CPI + Additions		
= ( <u>749,500</u> - <u>0</u> ) X <u>1.050</u> + <u>0</u>		
= <u>786,975</u> <b>By B of R</b>		
<b>2024 Capped Value</b> = <u>832,624</u>		

Complete Section 2 if the B of R changes Assessed Value.

SECTION 2	By Assessor	By B of R
2024 Assessed Value ..... =	<u>771,400</u>	<u>832,624</u>
2024 Tentative SEV = 2024 Assessed Value X 2024 Tentative Equalization Factor		
= <u>832,624</u> X <u>1.000</u>		
= <u>832,624</u> <b>By B of R</b>		
<b>2024 Tentative SEV</b> = <u>832,624</u>		

2024 Tentative Taxable Value is the lesser of the 2024 Capped Value or the 2024 Tentative SEV.

**2024 Tentative Taxable Value** = 832,624

Signature of Secretary, Board of Review	Date
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**JULY BOARD OF REVIEW 2024**

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

Petition/Docket #: **JBOR24-12**

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 211.7j(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**

Taxpayer <i>Hunter Investments</i>				
Owner Street Address		City	State	ZIP Code
Parcel Number <b>14-998-00-923-00</b>	Property School District <b>MT PLEASANT CITY SCHOOL</b>		Property Classification <b>251</b>	
Property Street Address <b>4855 E BLUEGRASS RD</b>		City <b>MOUNT PLEASANT</b>	State <b>MI</b>	ZIP Code <b>48858</b>

**PART B: ADJUSTMENTS**

Item or Taxing Authority	Note or Millage	Original	Adjusted	Difference
<b>UNION TOWNSHIP</b>				
<b>Assessed Value</b>	<b>JBOR</b>	<b>50,900</b>	<b>0</b>	<b>-50,900</b>
<b>Taxable Value</b>	<b>07/16/2024</b>	<b>50,900</b>	<b>0</b>	<b>-50,900</b>
<b>P.R.E.</b>		<b>100.00 %</b>	<b>100.00 %</b>	<b>0.00 %</b>
<b>Property Class</b>		<b>251</b>		
<b>School District</b>		<b>37010</b>		
<b>Classification</b>		<b>Ad Valorem</b>		
<b>TOTALS</b>				

Reason for change (see instructions on page 2):

- Poverty Exemption                     
  Qualified Agricultural Exemption                     
  Disabled Veterans Exemption  
 Qualified Forest Exemption                     
  Eligible Development Property Exemption                     
  Qualified Error \_\_\_\_\_

Explanation: **MCL 211.53b(6)a - Clerical Error - Rate of Taxation/Computation (Uncapping (PTA filed) HUNTER INVESTMENTS- FILED SMALL BUSINESS - CLERICAL ERROR EXEMPT**

**PART C: CERTIFICATION, BOARD OF REVIEW MEMBERS**

We, the undersigned members of UNION TOWNSHIP Board of Review, swear of affirm the above information is, to the best of our knowledge, true.

Signature	Date	Signature	Date
Signature	Date	Signature	Date
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.

**2024 Taxable Value Calculations Worksheet**

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

Parcel No. 14-998-00-923-00

Petition No. JBOR24-12

This form must be completed by the Board of Review (B of R) and made part of the Board of Review Record whenever a change is made to an individual parcel of property which causes Taxable Value to change.

Complete Section 1 if the B of R changes Capped Value.

	<u>By Assessor</u>	<u>By B of R</u>
2024 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor.")..... =	50,900	0
Amount of Losses ..... = (See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)	0	0
Amount of Additions ..... = (See pages 6-11 of STC Bulletin # 3 of 1995 for formulas. IMPORTANT: See STC Bulletin No. 3 of 1997 for change to formula for Replacement Construction).	50,900	0
<p><b>2024 Capped Value = (2023 Taxable Value - Losses) X CPI + Additions</b></p> <p>= ( <u>0</u> - <u>0</u> ) X <u>1.050</u> + <u>0</u></p> <p>= <u>0</u> <b>By B of R</b></p>		
<p><b>2024 Capped Value = <u>0</u></b></p>		

Complete Section 2 if the B of R changes Assessed Value.

	<u>By Assessor</u>	<u>By B of R</u>
2024 Assessed Value ..... =	50,900	0
<p>2024 Tentative SEV = 2024 Assessed Value X 2024 Tentative Equalization Factor</p> <p>= <u>0</u> X <u>1.000</u></p> <p>= <u>0</u> <b>By B of R</b></p>		
<p><b>2024 Tentative SEV = <u>0</u></b></p>		

2024 Tentative Taxable Value is the lesser of the 2024 Capped Value or the 2024 Tentative SEV.

**2024 Tentative Taxable Value = 0**

Signature of Secretary, Board of Review	Date
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**JULY BOARD OF REVIEW 2024**

Issued under authority of P.A. 206 of 1993. Filing is mandatory.

Petition/Docket #: JBOR24-13

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 211.7j(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**

Taxpayer <i>Dick's Sporting Goods.</i>				
Owner Street Address <i>345 Court St.</i>		City <i>Coraopolis.</i>	State <i>PA</i>	ZIP Code <i>15108</i>
Parcel Number <b>14-998-00-995-00</b>		Property School District <b>MT PLEASANT CITY SCHOOL</b>	Property Classification <b>003</b>	
Property Street Address <b>4208 E BLUEGRASS RD</b>		City <b>MOUNT PLEASANT</b>	State <b>MI</b>	ZIP Code <b>48858</b>

**PART B: ADJUSTMENTS**

Item or Taxing Authority	Note or Millage	Original	Adjusted	Difference
<b>UNION TOWNSHIP</b>				
Assessed Value	JBOR	149,400	0	-149,400
Taxable Value	07/16/2024	149,400	0	-149,400
P.R.E.		100.00 %	100.00 %	0.00 %
Property Class		003		
School District		37010		
Classification		Ad Valorem		
<b>TOTALS</b>				

Reason for change (see instructions on page 2):

- Poverty Exemption                     
  Qualified Agricultural Exemption                     
  Disabled Veterans Exemption  
 Qualified Forest Exemption                     
  Eligible Development Property Exemption                     
  Qualified Error \_\_\_\_\_

Explanation: MCL 211.53b(6)b - MUTUAL MISTAKE OF FACT  
DICKS SPORTING GOODS DOUBLE ASSESSED REMOVE VALUE-FOR 2023

**PART C: CERTIFICATION, BOARD OF REVIEW MEMBERS**

We, the undersigned members of UNION TOWNSHIP Board of Review, swear to affirm the above information is, to the best of our knowledge, true.

Signature	Date	Signature	Date
Signature	Date	Signature	Date
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.

Parcel No. 14-998-00-995-00

Petition No. JBOR24-13

### 2023 Taxable Value Calculations Worksheet

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

This form must be completed by the Board of Review (B of R) and made part of the Board of Review Record whenever a change is made to an individual parcel of property which causes Taxable Value to change.

Complete Section 1 if the B of R changes Capped Value.

SECTION 1		By Assessor	By B of R
2023 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor.").....=		149,400	0
Amount of Losses .....=		0	0
(See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)			
Amount of Additions .....=		0	0
(See pages 6-11 of STC Bulletin # 3 of 1995 for formulas. IMPORTANT: See STC Bulletin No. 3 of 1997 for change to formula for Replacement Construction).			
<b>2023 Capped Value</b>	<b>= (2022 Taxable Value - Losses) X CPI + Additions</b>		
	= ( <u>161,600</u> - <u>0</u> ) X <u>1.050</u> + <u>0</u>		
	= <u>169,680</u> <b>By B of R</b>		
<b>2023 Capped Value</b>	<b>=</b>	<u>0</u>	

Complete Section 2 if the B of R changes Assessed Value.

SECTION 2		By Assessor	By B of R
2023 Assessed Value .....	=	149,400	0
2023 Tentative SEV	= 2023 Assessed Value X 2023 Tentative Equalization Factor		
	= <u>0</u> X <u>1.000</u>		
	= <u>0</u> <b>By B of R</b>		
<b>2023 Tentative SEV</b>	<b>=</b>	<u>0</u>	

2023 Tentative Taxable Value is the lesser of the 2023 Capped Value or the 2023 Tentative SEV.

**2023 Tentative Taxable Value =** 0

Signature of Secretary, Board of Review	Date
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**JULY BOARD OF REVIEW 2024**

Petition/Docket #: JBOR24-14

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 211.7ss 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**

Taxpayer <i>Peterbilt of Michigan</i>			
Owner Street Address	City <i>Hartland</i>	State <i>WI</i>	ZIP Code <i>53029</i>
Parcel Number <b>14-998-01-010-01</b>	Property School District <b>MT PLEASANT CITY SCHOO</b>	Property Classification <b>251</b>	
Property Street Address <b>3044 JENS WAY</b>	City <b>MOUNT PLEASANT</b>	State <b>MI</b>	ZIP Code <b>48858</b>

**PART B: ADJUSTMENTS**

Item or Taxing Authority	Note or Millage	Original	Adjusted	Difference
<b>UNION TOWNSHIP</b>				
Assessed Value	JBOR	32,700	0	-32,700
Taxable Value	07/16/2024	32,700	0	-32,700
P.R.E.		100.00 %	100.00 %	0.00 %
Property Class		251		
School District		37010		
Classification		Ad Valorem		
TOTALS				

Reason for change (see instructions on page 2):

- Poverty Exemption                     
  Qualified Agricultural Exemption                     
  Disabled Veterans Exemption  
 Qualified Forest Exemption                     
  Eligible Development Property Exemption                     
  Qualified Error \_\_\_\_\_

Explanation: **MCL 211.53b(6)a - Clerical Error - Rate of Taxation/Computation (Uncapping (PTA filed) PETERBUILT 24 CLERICAL ERROR NO ASSETS IN TOWNSHIP**

**PART C: CERTIFICATION, BOARD OF REVIEW MEMBERS**

We, the undersigned members of UNION TOWNSHIP Board of Review, swear of affirm the above information is, to the best of our knowledge, true.

Signature	Date
Signature	Date
Signature	Date

Signature	Date
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.

**2024 Taxable Value Calculations Worksheet**

Parcel No. 14-998-01-010-01

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

Petition No. JBOR24-14

This form must be completed by the Board of Review (B of R) and made part of the Board of Review Record whenever a change is made to an individual parcel of property which causes Taxable Value to change.

Complete Section 1 if the B of R changes Capped Value.

<b>SECTION 1</b>	<u>By Assessor</u>	<u>By B of R</u>
2024 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor.").....=	<u>32,700</u>	<u>0</u>
Amount of Losses .....= (See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)	<u>3,300</u>	<u>0</u>
Amount of Additions .....= (See pages 6-11 of STC Bulletin # 3 of 1995 for formulas. IMPORTANT: See STC Bulletin No. 3 of 1997 for change to formula for Replacement Construction).	<u>0</u>	<u>0</u>
<b>2024 Capped Value = (2023 Taxable Value - Losses) X CPI + Additions</b> = ( <u>0</u> - <u>0</u> ) X <u>1.050</u> + <u>0</u> = <u>0</u> <b>By B of R</b>		
<b>2024 Capped Value =</b> <u>0</u>		

Complete Section 2 if the B of R changes Assessed Value.

<b>SECTION 2</b>	<u>By Assessor</u>	<u>By B of R</u>
2024 Assessed Value ..... =	<u>32,700</u>	<u>0</u>
2024 Tentative SEV = 2024 Assessed Value X 2024 Tentative Equalization Factor = <u>0</u> X <u>1.000</u> = <u>0</u> <b>By B of R</b>		
<b>2024 Tentative SEV =</b> <u>0</u>		

2024 Tentative Taxable Value is the lesser of the 2024 Capped Value or the 2024 Tentative SEV.

**2024 Tentative Taxable Value =** 0

Signature of Secretary, Board of Review	Date
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**JULY BOARD OF REVIEW 2024**

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

Petition/Docket #: **JBOR24-15**

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**

Taxpayer <i>Peterbilt of Michigan</i>				
Owner Street Address		City	State <i>MI</i>	ZIP Code <i>53029</i>
Parcel Number <b>14-998-01-010-01</b>		Property School District <b>MT PLEASANT CITY SCHOOL</b>	Property Classification <b>251</b>	
Property Street Address <b>3044 JENS WAY</b>		City <b>MOUNT PLEASANT</b>	State <b>MI</b>	ZIP Code <b>48858</b>

**PART B: ADJUSTMENTS**

Item or Taxing Authority	Note or Millage	Original	Adjusted	Difference
<b>UNION TOWNSHIP</b>				
Assessed Value	<b>JBOR</b>	<b>36,000</b>	<b>0</b>	<b>-36,000</b>
Taxable Value	<b>07/16/2024</b>	<b>36,000</b>	<b>0</b>	<b>-36,000</b>
P.R.E.		<b>100.00 %</b>	<b>100.00 %</b>	<b>0.00 %</b>
Property Class		<b>251</b>		
School District		<b>37010</b>		
Classification		<b>Ad Valorem</b>		
<b>TOTALS</b>				

Reason for change (see instructions on page 2):

- Poverty Exemption                     
  Qualified Agricultural Exemption                     
  Disabled Veterans Exemption  
 Qualified Forest Exemption                     
  Eligible Development Property Exemption                     
  Qualified Error \_\_\_\_\_

Explanation: **MCL 211.53b(6)a - Clerical Error - Rate of Taxation/Computation (Uncapping (PTA) filed)**  
**PETERBILT OF MICHIGAN MOVED OUT OF TOWNSHIP NO VALUE 2023 REVISION**  
**ASSETS RELOCATED**

**PART C: CERTIFICATION, BOARD OF REVIEW MEMBERS**

We, the undersigned members of UNION TOWNSHIP Board of Review, swear of affirm the above information is, to the best of our knowledge, true.

Signature	Date	Signature	Date
Signature	Date	Signature	Date
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.



Parcel No. 14-998-01-010-01

Petition No. JBOR24-15

### 2023 Taxable Value Calculations Worksheet

Issued under authority of P.A. 206 of 1993. Filing is mandatory.

This form must be completed by the Board of Review (B of R) and made part of the Board of Review Record whenever a change is made to an individual parcel of property which causes Taxable Value to change.

Complete Section 1 if the B of R changes Capped Value.

SECTION 1		By Assessor	By B of R
2023 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor.")..... =		36,000	0
Amount of Losses ..... = (See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)		4,000	0
Amount of Additions ..... = (See pages 6-11 of STC Bulletin # 3 of 1995 for formulas. IMPORTANT: See STC Bulletin No. 3 of 1997 for change to formula for Replacement Construction).		0	0
<b>2023 Capped Value = (2022 Taxable Value - Losses) X CPI + Additions</b>			
= ( <u>40,000</u> - <u>0</u> ) X <u>1.050</u> + <u>0</u>			
= <u>42,000</u> <b>By B of R</b>			
<b>2023 Capped Value =</b> <u>0</u>			

Complete Section 2 if the B of R changes Assessed Value.

SECTION 2		By Assessor	By B of R
2023 Assessed Value ..... =		36,000	0
2023 Tentative SEV = 2023 Assessed Value X 2023 Tentative Equalization Factor			
= <u>0</u> X <u>1.000</u>			
= <u>0</u> <b>By B of R</b>			
<b>2023 Tentative SEV =</b> <u>0</u>			

2023 Tentative Taxable Value is the lesser of the 2023 Capped Value or the 2023 Tentative SEV.

**2023 Tentative Taxable Value =** 0

Signature of Secretary, Board of Review	Date
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**JULY BOARD OF REVIEW 2024**

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

Petition/Docket #: **JBOR24-16**

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 211.7j(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**

Taxpayer <i>Click lease 11c</i>				
Owner Street Address		City <i>Salt Lake City</i>	State <i>UT</i>	ZIP Code <i>84119</i>
Parcel Number <b>14-998-23-001-06</b>	Property School District <b>MT PLEASANT CITY SCHOO</b>	Property Classification <b>251</b>		
Property Street Address		City <b>MOUNT PLEASANT</b>	State <b>MI</b>	ZIP Code <b>48858</b>

**PART B: ADJUSTMENTS**

Item or Taxing Authority	Note or Millage	Original	Adjusted	Difference
<b>UNION TOWNSHIP</b>				
Assessed Value	JBOR	6,000	0	-6,000
Taxable Value	07/16/2024	6,000	0	-6,000
P.R.E.		100.00 %	100.00 %	0.00 %
Property Class		251		
School District		37010		
Classification		Ad Valorem		
<b>TOTALS</b>				

Reason for change (see instructions on page 2):

- Poverty Exemption                     
  Qualified Agricultural Exemption                     
  Disabled Veterans Exemption  
 Qualified Forest Exemption                     
  Eligible Development Property Exemption                     
  Qualified Error \_\_\_\_\_

Explanation: **MCL 211.53b(6)h - 5076 Denial Error**  
**CLICK LEASE FILED 5076 FOR SMALL BUSINESS EXEMPTION**

**PART C: CERTIFICATION, BOARD OF REVIEW MEMBERS**

We, the undersigned members of UNION TOWNSHIP Board of Review, swear of affirm the above information is, to the best of our knowledge, true.

Signature	Date	Signature	Date
Signature	Date	Signature	Date
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.

# 2024 Taxable Value Calculations Worksheet

Parcel No. 14-998-23-001-06

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

Petition No. JBOR24-16

**This form must be completed by the Board of Review (B of R) and made part of the Board of Review Record whenever a change is made to an individual parcel of property which causes Taxable Value to change.**

Complete Section 1 if the B of R changes Capped Value.

	<u>By Assessor</u>	<u>By B of R</u>
2024 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor.")..... =	<u>6,000</u>	<u>0</u>
Amount of Losses ..... = (See page 11 and 12 of STC Bulletin #3 of 1995 for formulas)	<u>0</u>	<u>0</u>
Amount of Additions ..... = (See pages 6-11 of STC Bulletin # 3 of 1995 for formulas. IMPORTANT: See STC Bulletin No. 3 of 1997 for change to formula for Replacement Construction).	<u>0</u>	<u>0</u>
<b>2024 Capped Value = (2023 Taxable Value - Losses) X CPI + Additions</b>		
= ( <u>6,000</u> - <u>0</u> ) X <u>1.050</u> + <u>0</u>		
= <u>6,300</u> <b>By B of R</b>		
<b>2024 Capped Value =</b> <u>0</u>		

Complete Section 2 if the B of R changes Assessed Value.

	<u>By Assessor</u>	<u>By B of R</u>
2024 Assessed Value ..... =	<u>6,000</u>	<u>0</u>
2024 Tentative SEV = 2024 Assessed Value X 2024 Tentative Equalization Factor		
= <u>0</u> X <u>1.000</u>		
= <u>0</u> <b>By B of R</b>		
<b>2024 Tentative SEV =</b> <u>0</u>		

2024 Tentative Taxable Value is the lesser of the 2024 Capped Value or the 2024 Tentative SEV.

**2024 Tentative Taxable Value =** 0

Signature of Secretary, Board of Review	Date
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