CITY OF CHARLEVOIX

Agenda
City of Charlevoix Board of Review Regular Meeting
Tuesday, December 13, 2022 - 11:30 AM
Second Floor, Conference Room, City Hall, 210 State Street, Charlevoix, MI

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1. **Call to Order and Roll Call**
2. **Public Comment**
3. **New Business**
   A. Petitions DBOR22-01 through DBOR22-04
4. **Approval of Minutes**
   A. Motion to approve the Chair to approve the minutes, according to *Roberts Rules of Order*
5. **Adjourn**

Persons with disabilities who need an accommodation to fully participate in these meetings should contact the City Clerk's Office at 231-547-3250 or by email clerk@charlevoixmi.gov. A 24-hour notice may be needed for certain accommodations. An attempt will be made to grant all reasonable accommodations requests.

Charlevoix Board of Review

New Business

Title: Petitions DBOR22-01 through DBOR22-04

Date: December 13, 2022

Presented By: Joe Lavender, Assessor/GIS Coordinator

Background:

Recommendation:

Attachments:

1. December Board of Review Packet

December Board of Review
December 13th 2022

Assessor's Agenda of Corrections

Petition	Parcel Number	Owners Name	Action	2022	2021	2020	2019
1	052-195-005-00	Anthony Racka	Recapping Qualified Error	x			
2	052-270-028-00	Sandra Hogan	Recapping Qualified Error	x			
3	052-385-007-00	Wm Paraschos	Recapping Qualified Error	x			
4	052-363-001-00	Melinda Caldwell	Disabled Veterans Exemption	x			

Michigan Department of Treasury
4031 (Rev. 04-10)

Assessment Year: 2022

12/06/2022 09:42 AM

July/December Board of Review Affidavit

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

Petition/Docket #: DBOR22-01

It has been brought to the attention of the assessor that a clerical error or mutual mistake of fact or other specific errors relative to the correct assessment have been made in the assessment of property which is within your collecting jurisdiction. The authority for correction of this error is stated in the General Property Tax Laws of the State of Michigan, 211.53b. OR the taxpayer has requested a poverty exemption under 211.7u. OR the taxpayer has requested a Qualified Agricultural Property Exemption for the current year, which has been denied by the assessor OR the taxpayer has previously been denied by the assessor OR the taxpayer has requested a Homeowner's Principal Residence Exemption that was not on the assessment roll the current year and/or the three (3) previous years, but was not denied by the assessor, the County or the Department of Treasury OR the assessor has determined that a taxable value uncapping should be revised as provided by MCL 211.27a(4)

Form L-4035a (3128) 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.

The Board of Review is required to file an affidavit within 30 days with the proper officials to have all affected official records corrected. (MCL 211.53b (1).

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

PART A: IDENTIFICATION

Owner RACKA ANTHONY & MICHELE H/W L/E			Parcel Number 15-052-195-005-00
Street Address 13958 FOREST RIDGE CIR			Property Type 407
City SOUTH LYON	State MI	ZIP Code 48178	School CHARLEVOIX PUBLIC SCHOOLS
Property Address 111 PINE RIVER LN 5			Class 407

PART B: ADJUSTMENTS

Item or Taxing Authority	Note or Millage	Original	Adjusted	Difference
CITY OF CHARLEVOIX				
Assessed Value	DBOR	40,200	40,200	0
Taxable Value	12/13/2022	40,200	21,065	-19,135
P.R.E.		0.00 %	0.00 %	0.00 %
Property Class		407		
School District		15050		
Classification		Ad Valorem		
TOTALS				

Reason/Justification for change (see definitions on page 2 and the current year's State Tax Commission Bulletin regarding appeal procedures):

- [ ] Poverty/Vet. Exemption Granted
- [ ] Homeowner's Principal Residence Exemption
- [ ] Qualified Agricultural Exemption
- [x] Clerical Error including the Reversal of a Taxable Value Uncapping
- [ ] Mutual Mistake of Fact
- [ ] Poverty/Vet. Exemption Denied

Explanation: *UNCAPPED IN ERROR, DEED WAS INCORRECT WITH WRONG LEGAL DESC*

PART C: CERTIFICATION, BOARD OF REVIEW MEMBERS

We, the undersigned members of CITY OF CHARLEVOIX *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

NOTE: Please supply a copy of the completed form to all affected Taxing Authorities

Michigan Department of Treasury
3128 (Rev. 11-13)

L-4035a

2022 Taxable Value Calculations Worksheet

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

Parcel No. 052-195-005-00

Petition No. DBOR22-01

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
2022 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor.") =	40,200	21,065
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

2022 Capped Value = **(2021 Taxable Value - Losses)** **X CPI** **+ Additions**

= (20,393 - 0) X 1.033 + 0

= 21,065 **By B of R**

2022 Capped Value = 21,065

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

SECTION 2

	By Assessor	By B of R
2022 Assessed Value =	40,200	40,200

2022 Tentative SEV = 2022 Assessed Value X 2022 Tentative Equalization Factor

= 40,200 **X** 1.000

= 40,200 **By B of R**

2022 Tentative SEV = 40,200

2022 Tentative Taxable Value is the lesser of the 2022 Capped Value or the 2022 Tentative SEV.

2022 Tentative Taxable Value = 21,065

Signature of Secretary, Board of Review	Date

www.michigan.gov/treasury

CHARLEVOIX Assessing Office
210 State St
Charlevoix, MI 49720

www.charlevoixmi.gov
231-547-3614
joel@charlevoixmi.gov

August 30, 2022

To: Racka Anthony & Micelle L/E
13958 Forest Ridge Cir
South Lyon, MI 48178

From: Joe Lavender, Assessor

Subject: Notice of Uncapping Error

Current property owners,

It has come to our attention that a property transfer occurred in error on 111 Pine River Ln Unit 5 of the City of Charlevoix. Due to this error, the property taxable value was incorrectly adjusted in 2022. On December 13th of 2022, this error will be corrected. As a result of this error, the taxes that were calculated were also incorrect. A refund will be issued for any additional taxes that were paid because of the error. If you have any questions, please contact my office.

Parcel Number:	052-195-005-00
Owners Name:	Racka Anthony & Micelle L/E
Property Address:	111 Pine River Ln Unit 5
2022 Taxable Value:	40,200
2022 Corrected Taxable Value:	21,065

Respectfully,

Joe Lavender, Assessor

Michigan Department of Treasury
2766 (Rev. 01-15)

L-4260

Property Transfer Affidavit

This form is issued under authority of P.A. 415 of 1994. Filing is mandatory.

This form must be filed whenever real estate or some types of personal property are transferred (even if you are not recording a deed). **The Affidavit must be filed by the new owner with the assessor for the city or township where the property is located within 45 days of the transfer.** The information on this form is NOT CONFIDENTIAL.

1. Street Address of Property	2. County	3. Date of Transfer (or land contract signed)
104 W. Dixon Avenue	CHARLEVOIX	05/28/21

4. Location of Real Estate (Check appropriate field and enter name in the space below.)

☐ City ☐ Township ☐ Village

City of Charlevoix

5. Purchase Price of Real Estate: 84,500.00

6. Seller's (Transferor) Name: Dalia Racka Rev Living Trust

7. Property Identification Number (PIN). If you don't have a PIN, attach legal description.

PIN. This number ranges from 10 to 25 digits. It usually includes hyphens and sometimes includes letters. It is on the property tax bill and on the assessment notice.

15-052-197-005-00

8. Buyer's (Transferee) Name and Mailing Address
Gary B. Nixon
9826 Auburndale Livonia, MI 48150

9. Buyer's (Transferee) Telephone Number

Items 10 - 15 are optional. However, by completing them you may avoid further correspondence.

10. Type of Transfer. **Transfers** include deeds, land contracts, transfers involving trusts or wills, certain long-term leases and interest in a business. See page 2 for list.

☐ Land Contract ☐ Lease ☑ Deed ☐ Other (specify) ____________

11. Was property purchased from a financial institution? ☐ Yes ☑ No

12. Is the transfer between related persons? ☐ Yes ☑ No

13. Amount of Down Payment

14. If you financed the purchase, did you pay market rate of interest? ☐ Yes ☐ No

15. Amount Financed (Borrowed): –0–

EXEMPTIONS

Certain types of transfers are exempt from uncapping. If you believe this transfer is exempt, indicate below the type of exemption you are claiming. If you claim an exemption, your assessor may request more information to support your claim.

RECEIVED
MAY 31 2021
BY:

- ☐ Transfer from one spouse to the other spouse
- ☐ Change in ownership solely to exclude or include a spouse
- ☐ Transfer between certain family members *(see page 2)
- ☐ Transfer of that portion of a property subject to a life lease or life estate (until the life lease or life estate expires)
- ☐ Transfer to effect the foreclosure or forfeiture of real property
- ☐ Transfer by redemption from a tax sale
- ☐ Transfer into a trust where the settlor or the settlor's spouse conveys property to the trust and is also the sole beneficiary of the trust
- ☐ Transfer resulting from a court order unless the order specifies a monetary payment
- ☐ Transfer creating or ending a joint tenancy if at least one person is an original owner of the property (or his/her spouse)
- ☐ Transfer to establish or release a security interest (collateral)
- ☐ Transfer of real estate through normal public trading of stocks
- ☐ Transfer between entities under common control or among members of an affiliated group
- ☐ Transfer resulting from transactions that qualify as a tax-free reorganization
- ☐ Transfer of qualified agricultural property when the property remains qualified agricultural property and affidavit has been filed.
- ☐ Transfer of qualified forest property when the property remains qualified forest property and affidavit has been filed.
- ☐ Transfer of land with qualified conservation easement (land only - not improvements)
- ☐ Other, specify: ____________

CERTIFICATION

I certify that the information above is true and complete to the best of my knowledge.

Signature		Date
Gary B. Nixon		5/27/21
Name and title, if signer is other than the owner	Daytime Phone Number	E-mail Address

Michigan Department of Treasury
4031 (Rev. 04-10)

Assessment Year: 2022

12/06/2022 09:44 AM

July/December Board of Review Affidavit

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

Petition/Docket #: DBOR22-02

It has been brought to the attention of the assessor that a clerical error or mutual mistake of fact or other specific errors relative to the correct assessment have been made in the assessment of property which is within your collecting jurisdiction. The authority for correction of this error is stated in the General Property Tax Laws of the State of Michigan, 211.53b. OR the taxpayer has requested a poverty exemption under 211.7u. OR the taxpayer has requested a Qualified Agricultural Property Exemption for the current year, which has been denied by the assessor OR the taxpayer has previously been denied by the assessor OR the taxpayer has requested a Homeowner's Principal Residence Exemption that was not on the assessment roll the current year and/or the three (3) previous years, but was not denied by the assessor, the County or the Department of Treasury OR the assessor has determined that a taxable value uncapping should be revised as provided by MCL 211.27a(4)

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The Board of Review is required to file an affidavit within 30 days with the proper officials to have all affected official records corrected. (MCL 211.53b (1).

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

PART A: IDENTIFICATION

Owner: HOGAN SANDRA 1/4 & GERRITSEN LARRY			Parcel Number: 15-052-270-028-00
Street Address: 29 MEDFIELD DR			Property Type: 401
City: ROCHESTER	State: NY	ZIP Code: 14609-30	School: CHARLEVOIX PUBLIC SCHOOLS
Property Address: 408 ANTRIM ST			Class: 401

PART B: ADJUSTMENTS

Item or Taxing Authority	Note or Millage	Original	Adjusted	Difference
CITY OF CHARLEVOIX				
Assessed Value	DBOR	84,700	84,700	0
Taxable Value	12/13/2022	71,913	33,552	-38,361
P.R.E.		0.00 %	0.00 %	0.00 %
Property Class		401		
School District		15050		
Classification		Ad Valorem		
TOTALS				

Reason/Justification for change (see definitions on page 2 and the current year's State Tax Commission Bulletin regarding appeal procedures):

- ☐ Poverty/Vet. Exemption Granted
- ☐ Homeowner's Principal Residence Exemption
- ☐ Qualified Agricultural Exemption
- ☑ Clerical Error including the Reversal of a Taxable Value Uncapping
- ☐ Mutual Mistake of Fact
- ☐ Poverty/Vet. Exemption Denied

Explanation: *FAMILY TRANSFER TO CHILDREN SHOULD NOT HAVE BEEN UNCAPPED*

PART C: CERTIFICATION, BOARD OF REVIEW MEMBERS

We, the undersigned members of CITY OF CHARLEVOIX *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

NOTE: Please supply a copy of the completed form to all affected Taxing Authorities

Michigan Department of Treasury
3128 (Rev. 11-13)

L-4035a

2022 Taxable Value Calculations Worksheet

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

Parcel No. 052-270-028-00

Petition No. DBOR22-02

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.

SECTION 1

	By Assessor	By B of R
2022 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor.") =	71,913	33,552
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

2022 Capped Value = **(2021 Taxable Value - Losses)** **X CPI** **+ Additions**

= (32,481 - 0) X 1.033 + 0

= 33,552 **By B of R**

2022 Capped Value = 33,552

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

SECTION 2

	By Assessor	By B of R
2022 Assessed Value =	84,700	84,700

2022 Tentative SEV = 2022 Assessed Value X 2022 Tentative Equalization Factor

= 84,700 **X** 1.000

= 84,700 **By B of R**

2022 Tentative SEV = 84,700

2022 Tentative Taxable Value is the lesser of the 2022 Capped Value or the 2022 Tentative SEV.

2022 Tentative Taxable Value = 33,552

Signature of Secretary, Board of Review	Date

www.michigan.gov/treasury

Michigan Department of Treasury
2766 (Rev. 05-16)

L-4260

Property Transfer Affidavit

This form is issued under authority of P.A. 415 of 1994. Filing is mandatory.

This form must be filed whenever real estate or some types of personal property are transferred (even if you are not recording a deed). **The completed Affidavit must be filed by the new owner with the assessor for the city or township where the property is located within 45 days of the transfer.** The information on this form is NOT CONFIDENTIAL.

1. Street Address of Property	2. County	3. Date of Transfer (or land contract signed)
408 Antrim	Charlevoix	7/28/2021

4. Location of Real Estate (Check appropriate field and enter name in the space below.)

- [X] City
- [ ] Township
- [ ] Village

Charlevoix

5. Purchase Price of Real Estate: N/A

6. Seller's (Transferor) Name: Sandra Hogan

7. Property Identification Number (PIN). If you don't have a PIN, attach legal description.
PIN. This number ranges from 10 to 25 digits. It usually includes hyphens and sometimes includes letters. It is on the property tax bill and on the assessment notice.

052-270-028-00

8. Buyer's (Transferee) Name and Mailing Address: Sandra Hogan, Larry Gerrisen, Mark Gerritsen, Steve Gerritsen

9. Buyer's (Transferee) Telephone Number

Items 10 - 15 are optional. However, by completing them you may avoid further correspondence.

10. Type of Transfer. **Transfers** include, but are not limited to, deeds, land contracts, transfers involving trusts or wills, certain long term leases and business interest. See page 2 for list.

- [ ] Land Contract
- [ ] Lease
- [X] Deed
- [ ] Other (specify) ____

11. Was property purchased from a financial institution?
- [ ] Yes
- [X] No

12. Is the transfer between related persons?
- [X] Yes
- [ ] No

13. Amount of Down Payment: N/A

14. If you financed the purchase, did you pay market rate of interest?
- [ ] Yes
- [ ] No

15. Amount Financed (Borrowed)

EXEMPTIONS

Certain types of transfers are exempt from uncapping. If you believe this transfer is exempt, indicate below the type of exemption you are claiming. If you claim an exemption, your assessor may request more information to support your claim.

RECEIVED
AUG 09 2022
BY:

- [ ] Transfer from one spouse to the other spouse
- [ ] Change in ownership solely to exclude or include a spouse
- [ ] Transfer between certain family members *(see page 2)
- [ ] Transfer of that portion of a property subject to a life lease or life estate (until the life lease or life estate expires)
- [X] Transfer between certain family members of that portion of a property after the expiration or termination of a life estate or life lease retained by transferor ** (see page 2)
- [ ] Transfer to effect the foreclosure or forfeiture of real property
- [ ] Transfer by redemption from a tax sale
- [ ] Transfer into a trust where the settlor or the settlor's spouse conveys property to the trust and is also the sole beneficiary of the trust
- [ ] Transfer resulting from a court order unless the order specifies a monetary payment
- [ ] Transfer creating or ending a joint tenancy if at least one person is an original owner of the property (or his/her spouse)
- [ ] Transfer to establish or release a security interest (collateral)
- [ ] Transfer of real estate through normal public trading of stock
- [ ] Transfer between entities under common control or among members of an affiliated group
- [ ] Transfer resulting from transactions that qualify as a tax free reorganization under Section 368 of the Internal Revenue Code.
- [ ] Transfer of qualified agricultural property when the property remains qualified agricultural property and affidavit has been filed.
- [ ] Transfer of qualified forest property when the property remains qualified forest property and affidavit has been filed.
- [ ] Transfer of land with qualified conservation easement (land only - not improvements)
- [ ] Other, specify: ____

CERTIFICATION

I certify that the information above is true and complete to the best of my knowledge.

Printed Name: Sandra Hogan

Signature: Sandra Hogan

Date: Aug 9 2022

Name and title, if signer is other than the owner

[redacted]

E-mail Address: [redacted]

Michigan Department of Treasury
4031 (Rev. 04-10)

Assessment Year: 2022

12/06/2022 09:47 AM

July/December Board of Review Affidavit

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

Petition/Docket #: DBOR22-03

It has been brought to the attention of the assessor that a clerical error or mutual mistake of fact or other specific errors relative to the correct assessment have been made in the assessment of property which is within your collecting jurisdiction. The authority for correction of this error is stated in the General Property Tax Laws of the State of Michigan, 211.53b. OR the taxpayer has requested a poverty exemption under 211.7u. OR the taxpayer has requested a Qualified Agricultural Property Exemption for the current year, which has been denied by the assessor OR the taxpayer has previously been denied by the assessor OR the taxpayer has requested a Homeowner's Principal Residence Exemption that was not on the assessment roll the current year and/or the three (3) previous years, but was not denied by the assessor, the County or the Department of Treasury OR the assessor has determined that a taxable value uncapping should be revised as provided by MCL 211.27a(4)

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PART A: IDENTIFICATION

Owner: PARASCHOS WM & VALERIE			Parcel Number: 15-052-385-007-00
Street Address: 106 ALICE ST			Property Type: 401
City: CHARLEVOIX	State: MI	ZIP Code: 49720	School: CHARLEVOIX PUBLIC SCHOOLS
Property Address: 106 ALICE ST			Class: 401

PART B: ADJUSTMENTS

Item or Taxing Authority	Note or Millage	Original	Adjusted	Difference
CITY OF CHARLEVOIX				
Assessed Value	DBOR	105,700	105,700	0
Taxable Value	12/13/2022	105,700	59,775	-45,925
P.R.E.		100.00 %	100.00 %	0.00 %
Property Class		401		
School District		15050		
Classification		Ad Valorem		
TOTALS				

Reason/Justification for change (see definitions on page 2 and the current year's State Tax Commission Bulletin regarding appeal procedures):

- ☐ Poverty/Vet. Exemption Granted
- ☐ Homeowner's Principal Residence Exemption
- ☐ Qualified Agricultural Exemption
- ☑ Clerical Error including the Reversal of a Taxable Value Uncapping
- ☐ Mutual Mistake of Fact
- ☐ Poverty/Vet. Exemption Denied

Explanation: *UNCAPPED IN ERROR, SALE OCCURED ON A DIFFERENT PARCEL*

PART C: CERTIFICATION, BOARD OF REVIEW MEMBERS

We, the undersigned members of CITY OF CHARLEVOIX *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

NOTE: Please supply a copy of the completed form to all affected Taxing Authorities

Michigan Department of Treasury
3128 (Rev. 11-13)

L-4035a

2022 Taxable Value Calculations Worksheet

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

Parcel No. 052-385-007-00

Petition No. DBOR22-03

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
2022 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor.")....................=	105,700	59,775
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

2022 Capped Value = **(2021 Taxable Value - Losses) X CPI + Additions**

= (57,866 - 0) X 1.033 + 0

= 59,775 **By B of R**

2022 Capped Value = 59,775

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

SECTION 2

	By Assessor	By B of R
2022 Assessed Value ....=	105,700	105,700

2022 Tentative SEV = 2022 Assessed Value X 2022 Tentative Equalization Factor

= 105,700 **X** 1.000

= 105,700 **By B of R**

2022 Tentative SEV = 105,700

2022 Tentative Taxable Value is the lesser of the 2022 Capped Value or the 2022 Tentative SEV.

2022 Tentative Taxable Value = 59,775

Signature of Secretary, Board of Review	Date

www.michigan.gov/treasury

Michigan Department of Treasury
4031 (Rev. 04-10)

Assessment Year: 2022

12/06/2022 09:52 AM

July/December Board of Review Affidavit

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

Petition/Docket #: DBOR22-04

It has been brought to the attention of the assessor that a clerical error or mutual mistake of fact or other specific errors relative to the correct assessment have been made in the assessment of property which is within your collecting jurisdiction. The authority for correction of this error is stated in the General Property Tax Laws of the State of Michigan, 211.53b. OR the taxpayer has requested a poverty exemption under 211.7u. OR the taxpayer has requested a Qualified Agricultural Property Exemption for the current year, which has been denied by the assessor OR the taxpayer has previously been denied by the assessor OR the taxpayer has requested a Homeowner's Principal Residence Exemption that was not on the assessment roll the current year and/or the three (3) previous years, but was not denied by the assessor, the County or the Department of Treasury OR the assessor has determined that a taxable value uncapping should be revised as provided by MCL 211.27a(4)

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PART A: IDENTIFICATION

Owner: CALDWELL MELINDA A			Parcel Number: 15-052-363-001-00
Street Address: 112 W UPRIGHT			Property Type: 401
City: CHARLEVOIX	State: MI	ZIP Code: 49720	School: CHARLEVOIX PUBLIC SCHOOLS
Property Address: 112 UPRIGHT AVE W			Class: 401

PART B: ADJUSTMENTS

Item or Taxing Authority	Note or Millage	Original	Adjusted	Difference
CITY OF CHARLEVOIX				
Assessed Value	DBOR	137,300	137,300	0
Taxable Value	12/13/2022	48,072	48,072	0
P.R.E.		100.00 %	100.00 %	0.00 %
Property Class		401		
School District		15050		
Classification		Ad Valorem		
TOTALS				

Reason/Justification for change (see definitions on page 2 and the current year's State Tax Commission Bulletin regarding appeal procedures):

- [x] Poverty/Vet. Exemption Granted
- [ ] Homeowner's Principal Residence Exemption
- [ ] Qualified Agricultural Exemption
- [ ] Clerical Error including the Reversal of a Taxable Value Uncapping
- [ ] Mutual Mistake of Fact
- [ ] Poverty/Vet. Exemption Denied

Explanation: *QUALIFIED DISABLED VETERAN EXEMPTION*

PART C: CERTIFICATION, BOARD OF REVIEW MEMBERS

We, the undersigned members of CITY OF CHARLEVOIX *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

NOTE: Please supply a copy of the completed form to all affected Taxing Authorities

Michigan Department of Treasury
3128 (Rev. 11-13)

L-4035a

2022 Taxable Value Calculations Worksheet

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Parcel No. 052-363-001-00

Petition No. DBOR22-04

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

SECTION 1

	By Assessor	By B of R
2022 Final Taxable Value as set by Assessor, Board of Review or Michigan Tax Tribunal (Enter number into column labeled "By Assessor.")....................=	48,072	48,072
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

2022 Capped Value = **(2021 Taxable Value - Losses)** **X CPI** **+ Additions**

= (46,537 - 0) X 1.033 + 0

= 48,072 **By B of R**

2022 Capped Value = 48,072

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

SECTION 2

	By Assessor	By B of R
2022 Assessed Value ....=	137,300	137,300

2022 Tentative SEV = 2022 Assessed Value X 2022 Tentative Equalization Factor

= 137,300 **X** 1.000

= 137,300 **By B of R**

2022 Tentative SEV = 137,300

2022 Tentative Taxable Value is the lesser of the 2022 Capped Value or the 2022 Tentative SEV.

2022 Tentative Taxable Value = 48,072

Signature of Secretary, Board of Review	Date

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