

## Leland Township Assessor's Report for June 2024

The assessing year is set by the General Property Tax Act of 1893 and the schedule is published annually by the State Tax Commission in the form of a bulletin titled **Property Tax and Equalization Calendar**. The schedule for 2024 has been set by Bulletin 13 of 2023 which was issued on October 23, 2023.

### Notable Dates:

**June 1, 2024:** Deadline for filing Principal Residence Exemption affidavits for the current summer bills.

**July 16, 2024:** The July Board of Review may be convened (Tuesday after the third Monday in July). MCL 211.53b.

**December 10, 2024:** The December Board of Review may be convened (Tuesday after the second Monday in December). MCL 211.53b.

**December 31, 2024:** Tax Day for 2025 property taxes. MCL 211.2(2)

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The export/import of data between the assessment roll and the tax roll has been accomplished. Values, names, addresses, PRE status & Disabled Veteran Exemption status, are all in place for the summer tax bills.

The Agricultural Appraisal Study parcels for the agricultural class 2025 ratio that were selected by Equalization have been inspected by the appraiser and me. We paid a visit to 15 parcels, both improved and vacant. This information is used to update the record cards for both the township and the county. The results will be used by Equalization to determine the 2025 AG ratio. The commercial inspections will be done in the next few weeks. The residential class ratios are determined using a 24-month sales study, rather than an appraisal study.

### Michigan Tax Tribunal:

There are currently 2 pending cases at the Small Claims Division of the Michigan Tax Tribunal. Because they are in Small Claims there will be no need for any additional legal opinions or assistance. Answers to both petitions have been timely filed, docket numbers have been assigned and additional valuation documentation is being compiled, which will be filed with the Tribunal and each Petitioner in due course. The parcels in question appealed their valuations at the March Board of Review. The MBOR denied the petitions and determined that both parcels were uniformly assessed at 50% True Cash Value as required by MCL211.27a(1). The subject parcels are:

009-134-003-00 Aron Knickerbocker Trust 4226 N. Manitou Trail. Amount in contention: 455,400 A/T

009-015-002-50 Beecroft Family Trust 1985 N. Warden's Point Road. Amount in contention: 274,300 A/T

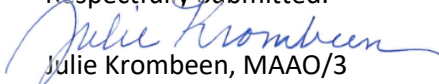
### Assessment Roll Maintenance:

Regular processing and data entry of: Deeds, Property Transfer Affidavits, Principal Residence Affidavits, Name and Address changes, Building/Land Use Permits, Sales Data

Processing land divisions and boundary line adjustments as they are received. This includes assigning new parcel numbers, updating descriptions, allocating taxable values, assigning new assessed values, and creating new parcel record cards.

Entering data collected from ongoing field inspections of new construction & sales; attaching photos and drawings to create new record cards if need be.

Respectfully Submitted:

  
Julie Krombeen, MAAO/3