

KASSON TOWNSHIP ASSESSOR'S REPORT

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:

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

November 1, 2024: Deadline for filing Principal Residence Exemption affidavits for the current year.

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)

Lauryn Pleva, the daughter of Dale and Trina Pleva, is studying assessing and has passed her first exam. Lauryn is now certified as a MCAT*. She would like to assist me in doing extra field inspections this summer and fall. In addition to that, I would like to teach her how to use the integrated Apex sketching program so she can help with some of the drawings. Her MCAT status satisfies the certification requirements of PA 660 in assisting me.

***Michigan Certified Assessing Technician:** MCAT certification is a limited certification which provides individuals with basic education in assessment administration. MCAT certification may not sign an assessment roll.

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 12 parcels on June 5, 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. Industrial was completed in May and 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:

All previous cases have been disposed and there are no pending cases.


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