

7450 14 Mile Road
Rockford, MI 49341
Phone (616) 866-0622



Matt McConnon, *Supervisor*
Susan K. Hartman, *Clerk*
Colleen L. Brown, *Treasurer*

MARCH BOARD OF REVIEW
COURTLAND TOWNSHIP HALL
7450 14 Mile Rd NE
Rockford, MI 49341
Tuesday, March 5, 2024

1. Call to Order: 9:31 a.m.
2. Approve Agenda: Motioned by: Al Rau
Second by: Dave Dunaven
Approved
3. Roll Call: Andy Hagenow, Al Rau, Dave Dunaven, Beth Morgan (Alternate), Jane Kolbe (Assessor).
Absent: Matt McConnon (Secretary)
4. Public Comments: None
5. Election of officers: Motioned by: Dave Dunaven
Chairperson: Andy Hagenow Second by: Al Rau
Approved
Vice Chairperson: Dave Dunaven Motioned by: Al Rau
Second by: Andy Hagenow
Approved
Secretary in Supervisor's Absence: Beth Morgan
Motioned by: Dave Dunaven
Second by: Al Rau
Approved
6. Approval of December 12, 2023, minutes: Motioned by: Al Rau
Second by: Dave Dunaven
Approved
7. 2023 Assessor's Report: a. CPI: 5.01% - Cap 5.0% for 2024
b. Ratios: Res 43.68, Ag 43.83, Com 45.54,
Ind 45.54
d. Permits:
2023: 177
2022: 217
2021: 238
2020: 144
e. Maps
f. Misc. (Poverty, Etc.)
8. Form 5731, *Assessing District Required Board of Review Training Report*.
Signed by Morgan and Kolbe
9. Form 5730, *Assessing District Department Staff Training Report*.
Signed by Hagenow, Dunaven, Rau, and Morgan
10. Open Comments: None
11. Assessment Roll: Accepted
11. Public Comments: None
12. Adjournment: 9:57 a.m.

Submitted by,

Beth Morgan, Secretary

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Susan K. Hartman, *Clerk*
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BOARD OF REVIEW
COURTLAND TOWNSHIP HALL
7450 14 Mile Rd NE
Rockford, MI 49341
Monday, March 11, 2024

1. Call to Order: 9:00 a.m.
2. Attendance: Andy Hagenow, Al Rau, Dave Dunaven, Beth Morgan
(Alternate/Secretary) Absent: Matt McConnon (Secretary)
3. Number of protests heard: 9 Appeals #24-01 to 24-09 (See attached MBOR Log)
4. Recess: 12:00—1:00 p.m.
5. Reconvene: 1:00 p.m.
6. Number of protests heard: 3 Appeals #24-10 to 24-12 (See attached MBOR Log)
7. Adjournment: 4:00 p.m.

The Board of Review met for 6 hours and acted on 12 appeals.

Submitted by,

A handwritten signature in blue ink that reads "Beth Morgan".

Beth Morgan, Secretary

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Matt McConnon, *Supervisor*
Susan K. Hartman, *Clerk*
Colleen L. Brown, *Treasurer*

BOARD OF REVIEW
COURTLAND TOWNSHIP HALL
7450 14 Mile Rd NE
Rockford, MI 49341
Tuesday, March 12, 2024

1. Call to Order: 3:00 p.m.
2. Attendance: Andy Hagenow, Dave Dunaven, Al Rau, Matt McConnon, Secretary,
3. Number of protests heard: 2 Appeals #24-13 to 24-14 (See attached MBOR Log)
4. Final Adjournment: 9:00 p.m.

The Board of Review met for 6 hours and acted on 2 appeals.

Submitted by,

A handwritten signature in black ink, appearing to read "Matt McConnon", is written over a horizontal line.

Matt McConnon, Secretary

Board of Review Action Report

Required by State Tax Commission Bulletin 17 of 2007

March Session

State Tax Commission Bulletin 17 of 2007 states that the STC is requiring that all Boards of Review maintain appropriate documentation of their decisions including minutes, a copy of the form 4035 and the 4035a whenever the Board of Review makes a change that causes the Taxable Value to change, and a Board of Review Action Report

The Board of Review Action Report is a report summarizing the actions of the Board of Review. It must include a total assessed and taxable value changed, assessed and taxable value change by classification, total poverty exemption appeals made and number approved, and total number of classification appeals made and number of classification changes made.

KENT

COURTLAND TOWNSHIP

03/18/2024

2024 Board of Review Action Report

Code	Classification	No. of Appeals	No. Granted	Total Assessed Value Change	Total Taxable Value Change
Real Property					
100	Agricultural	0	0	\$0	\$0
200	Commercial	0	0	\$0	\$0
300	Industrial	0	0	\$0	\$0
400	Residential	11	7	\$-351,100	\$-259,451
500	Timber-Cutover	0	0	\$0	\$0
600	Developmental	0	0	\$0	\$0
Personal Property					
150	Agricultural	0	0	\$0	\$0
250	Commercial	3	3	\$-80,400	\$-80,400
350	Industrial	0	0	\$0	\$0
450	Residential	0	0	\$0	\$0
550	Utility	0	0	\$0	\$0
Total		14	10	\$-431,500	\$-339,851

No. of Poverty/Vet Exemptions Applied For	No. of Poverty/Vet Exemptions Granted
1	1

Local unit retains original. File report and minutes with local unit clerk (MCL 211.33)

Copy sent to County Equalization Department by May 1

Board of Review Log

(required by State Tax Commission Bulletin 17 of 2007)

Page # 1

Date Printed 03/18/2024

State Tax Commission Bulletin 17 of 2007 states that board of review minutes must include a log: "A log should be kept that identifies the hearing date, the petition number, the petitioner's name, the parcel number, the type of appearance, type of appeal and action of the board of review.

Hearing Date	Petition No.	Petitioner	Parcel No.	Appeal (W/P)	Appeal Type	Action Date	BOR Action	Appl. Forms Att.
03/11/2024	24-01	BOGART JAMES E & JOAN M	41-07-08-300-829	W	Letter Appeal	03/11/2024	16	
03/11/2024	24-02	NUVUFUELS MICHIGAN LLC	41-50-19-020-153	W	Letter Appeal	03/11/2024	05	
03/11/2024	24-03	HPE DEPOSITOR MASTER TRUST	41-50-19-020-189	W	Letter Appeal	03/11/2024	05	
03/11/2024	24-04	DISH WIRELESS LLC	41-50-19-020-205	W	Letter Appeal	03/11/2024	05	
03/11/2024	24-05	SIMMONS BRYAN P	41-07-32-152-002	W	Letter Appeal	03/11/2024	03	
03/11/2024	24-06	WASHBURN ROBERT R	41-07-30-400-017	P		03/11/2024	04	
03/11/2024	24-07	SHUTICH JEFFREY & KRYSTEN	41-07-32-151-004	P		03/11/2024	03	
03/11/2024	24-08	BROWN MICHELLE	41-07-06-300-026	P		03/11/2024	04	
03/11/2024	24-09	CHAPMAN CRAIG & JILL TRUST	41-07-35-326-006	P		03/11/2024	03	

Local unit retains original. File log and minutes with local unit clerk (MCL 211.33)
Copy sent to County Equalization department by May 1

Board of Review Log

(required by State Tax Commission Bulletin 17 of 2007)

Page # 2

Date Printed 03/18/2024

State Tax Commission Bulletin 17 of 2007 states that board of review minutes must include a log: "A log should be kept that identifies the hearing date, the petition number, the petitioner's name, the parcel number, the type of appearance, type of appeal and action of the board of review.

Hearing Date	Petition No.	Petitioner	Parcel No.	Appeal (W/P)	Appeal Type	Action Date	BOR Action	Appl. Forms Att.
03/11/2024	24-10	KIMBALL STEPHEN & ERIN	41-07-32-151-003	P		03/11/2024	03	
03/11/2024	24-11	ROLECKI JOHN & JULIANA	41-07-35-427-006	W	Letter Appeal	03/11/2024	03	
03/12/2024	24-12	BASSETT BRANDON M & BONNIE G	41-07-21-351-007	P		03/12/2024	04	
03/12/2024	24-13	MOERMAN JACOB J	41-07-34-327-144	W	Letter Appeal	03/12/2024	07	
03/12/2024	24-14	MCDONALD COREY & TAYLOR	41-07-16-200-023	P		03/12/2024	04	

Parcel Number	Name/Property Address	Class	School	Petition #	Assessed	Taxable	Trans%
41-07-08-300-829 MBOR Net change	BOGART JAMES E & JOAN M 5927 GRACE WAY DR NE 16	410	41070	24-01	20,300 20,300 0	19,624 20,300 676	0.000 100.000 100.000
41-50-19-020-153 MBOR Net change	NUVUFUELS MICHIGAN LLC 8413 MYERS LAKE AVE NE 05	251	41210	24-02	69,700 0 -69,700	69,700 0 -69,700	0.000 0.000 0.000
41-50-19-020-189 MBOR Net change	HPE DEPOSITOR MASTER TRUST 11800 NORTHLAND DR NE 05	251	41070	24-03	400 0 -400	400 0 -400	0.000 0.000 0.000
41-50-19-020-205 MBOR Net change	DISH WIRELESS LLC 8600 PETERSON ST NE 05	251	41070	24-04	10,300 0 -10,300	10,300 0 -10,300	0.000 0.000 0.000
41-07-32-152-002 MBOR Net change	SIMMONS BRYAN P 8965 COURTLAND HILLS CT NE 03	401	41210	24-05	385,000 362,500 -22,500	385,000 362,500 -22,500	100.000 100.000 0.000
41-07-30-400-017 MBOR Net change	WASHBURN ROBERT R 9445 COURTLAND DR NE 04	401	41210	24-06	124,900 124,900 0	79,809 79,809 0	0.000 0.000 0.000
41-07-32-151-004 MBOR Net change	SHUTICH JEFFREY & KRYSTEN 5715 COURTLAND HILLS DR NE 03	401	41210	24-07	330,100 307,500 -22,600	330,100 307,500 -22,600	100.000 100.000 0.000
41-07-06-300-026 MBOR Net change	BROWN MICHELLE 12480 NORTHLAND DR NE 04	401	41070	24-08	127,200 127,200 0	63,121 63,121 0	0.000 0.000 0.000
41-07-35-326-006 MBOR Net change	CHAPMAN CRAIG & JILL TRUST 8280 SQUIRES ST NE 03	401	41210	24-09	546,100 484,000 -62,100	538,170 484,000 -54,170	0.000 0.000 0.000
41-07-32-151-003 MBOR Net change	KIMBALL STEPHEN & ERIN 5711 COURTLAND HILLS DR NE 03	401	41210	24-10	377,500 330,000 -47,500	377,500 330,000 -47,500	100.000 100.000 0.000
41-07-35-427-006 MBOR Net change	ROLECKI JOHN & JULIANA 8705 BENTHAM CT NE 03	401	41210	24-11	541,100 495,000 -46,100	541,100 495,000 -46,100	100.000 100.000 0.000

Parcel Number	Name/Property Address	Class	School	Petition #	Assessed	Taxable	Trans%
41-07-21-351-007	BASSETT BRANDON M & BONNIE G	401	41210	24-12	196,100	123,505	0.000
MBOR	6489 12 MILE RD NE				196,100	123,505	0.000
Net change	04				0	0	0.000
41-07-34-327-144	MOERMAN JACOB J	401	41210	24-13	150,300	67,257	0.000
MBOR	8634 BROWER LAKE DR NE	(Poverty)			0	0	0.000
Net change	07				-150,300	-67,257	0.000
41-07-16-200-023	MCDONALD COREY & TAYLOR	401	41070	24-14	163,100	127,792	0.000
MBOR	11218 STOUT AVE NE				163,100	127,792	0.000
Net change	04				0	0	0.000
TOTAL VALUE CHANGES: 14						Assessed	Taxable
Total post March BOR values (Real)						2,610,600	2,393,527
Total post March BOR adjustments (Real)						-351,100	-259,451
Total post March BOR values (Personal)						0	0
Total post March BOR adjustments (Personal)						-80,400	-80,400
Total post March BOR values (Real & Personal)						2,610,600	2,393,527

March Board of Review / Assessment Roll Corrections

2024 March Board of Review Summary

COURTLAND TOWNSHIP
2024 Corrections

Sch. 41070	Parcel Number 41-07-08-300-829	Cls. 410	Orig. SEV 20,300	Orig. Capped 19,624	Orig. TV 19,624 <	Rev. SEV 20,300	Rev. Capped 19,624	Rev. TV 20,300<	Pov./Vet. NO	Trans. Adjusted? Transfer Date :	YES Reason fo Change : 16	100.000%<
Comments: TRANSFER OF OWNERSHIP ON 8/11/2023. UNCAP FOR 2024.												
Petition Number: 24-01	BOGART JAMES E & JOAN M ROCKFORD, MI 49341											
Appeal Date: 03/11/24	Eq. New: Eq. Loss:											
Comments: LATE FILED PP-5076 FORM ACCEPTED.												
Sch. 41210	Parcel Number 41-50-19-020-153	Cls. 251	Orig. SEV 69,700<	Orig. Capped 69,700<	Orig. TV 69,700 <	Rev. SEV 0<	Rev. Capped 0<	Rev. TV 0<	Pov./Vet. NO	Trans. Adjusted? Transfer Date :	NO Reason fo Change : 05	0.000%
Petition Number: 24-02	NUVUFUELS MICHIGAN LLC IONIA, MI 48846											
Appeal Date: 03/11/24	Eq. New: Eq. Loss:											
Comments: LATE FILED PP-5076 FORM ACCEPTED.												
Sch. 41070	Parcel Number 41-50-19-020-189	Cls. 251	Orig. SEV 400<	Orig. Capped 400<	Orig. TV 400 <	Rev. SEV 0<	Rev. Capped 0<	Rev. TV 0<	Pov./Vet. NO	Trans. Adjusted? Transfer Date :	NO Reason fo Change : 05	0.000%
Petition Number: 24-03	HPE DEPOSITOR MASTER TRUST PLANO, TX 75025-1209											
Appeal Date: 03/11/24	Eq. New: Eq. Loss:											
Comments: LATE FILED PP-5076 FORM ACCEPTED.												
Sch. 41070	Parcel Number 41-50-19-020-205	Cls. 251	Orig. SEV 10,300<	Orig. Capped 10,300<	Orig. TV 10,300 <	Rev. SEV 0<	Rev. Capped 0<	Rev. TV 0<	Pov./Vet. NO	Trans. Adjusted? Transfer Date :	NO Reason fo Change : 05	0.000%
Petition Number: 24-04	DISH WIRELESS LLC ENGLEWOOD, CO 80155											
Appeal Date: 03/11/24	Eq. New: Eq. Loss:											
Comments: LATE FILED PP-5076 FORM ACCEPTED.												
Sch. 41210	Parcel Number 41-07-32-152-002	Cls. 401	Orig. SEV 385,000<	Orig. Capped 325,232	Orig. TV 385,000 <	Rev. SEV 362,500 <	Rev. Capped 325,232	Rev. TV 362,500<	Pov./Vet. NO	Trans. Adjusted? Transfer Date :	NO Reason fo Change : 03	100.000%
Petition Number: 24-05	SIMMONS BRYAN P ROCKFORD, MI 49341											
Appeal Date: 03/11/24	Eq. New: Eq. Loss:											
Comments: FAIR MARKET VALUE												
Sch. 41210	Parcel Number 41-07-30-400-017	Cls. 401	Orig. SEV 124,900	Orig. Capped 79,809	Orig. TV 79,809	Rev. SEV 124,900	Rev. Capped 79,809	Rev. TV 79,809	Pov./Vet. NO	Trans. Adjusted? Transfer Date :	NO Reason fo Change : 04	0.000%
Petition Number: 24-06	WASHBURN ROBERT R ROCKFORD, MI 49341											
Appeal Date: 03/11/24	Eq. New: Eq. Loss:											
Comments: ASSESSMENT IS ACCURATE												
Sch. 41210	Parcel Number 41-07-32-151-004	Cls. 401	Orig. SEV 330,100<	Orig. Capped 286,583	Orig. TV 330,100 <	Rev. SEV 307,500 <	Rev. Capped 286,583	Rev. TV 307,500<	Pov./Vet. NO	Trans. Adjusted? Transfer Date :	NO Reason fo Change : 03	100.000%
Petition Number: 24-07	SHUTICH JEFFREY & KRYSTEN ROCKFORD, MI 49341											
Appeal Date: 03/11/24	Eq. New: Eq. Loss:											
Comments: FAIR MARKET VALUE												
Sch. 41070	Parcel Number 41-07-06-300-026	Cls. 401	Orig. SEV 127,200	Orig. Capped 63,121	Orig. TV 63,121	Rev. SEV 127,200	Rev. Capped 63,121	Rev. TV 63,121	Pov./Vet. NO	Trans. Adjusted? Transfer Date :	NO Reason fo Change : 04	0.000%
Petition Number: 24-08	BROWN MICHELLE CEDAR SPRINGS, MI 49319											
Appeal Date: 03/11/24	Eq. New: Eq. Loss:											
Comments: ASSESSMENT IS ACCURATE												

Sch. 41210	Parcel Number 41-07-35-326-006	Cls. 401	Orig. SEV 546,100<	Orig. Capped 538,170	Orig. TV 538,170<	Rev. SEV 484,000<	Rev. Capped 538,170	Rev. TV 484,000<	Pov./Vet. NO	Trans. Adjusted? NO	0.000%
Petition Number: 24-09		CHAPMAN CRAIG & JILL TRUST									
Appeal Date: 03/11/24		, MI 49341									
Comments: FAIR MARKET VALUE											

Sch. 41210	Parcel Number 41-07-32-151-003	Cls. 401	Orig. SEV 377,500<	Orig. Capped 316,953	Orig. TV 377,500<	Rev. SEV 330,000<	Rev. Capped 316,953	Rev. TV 330,000<	Pov./Vet. NO	Trans. Adjusted? NO	100.000%
Petition Number: 24-10		KIMBALL STEPHEN & ERIN									
Appeal Date: 03/11/24		, MI 49341									
Comments: FAIR MARKET VALUE											

Sch. 41210	Parcel Number 41-07-35-427-006	Cls. 401	Orig. SEV 541,100<	Orig. Capped 456,448	Orig. TV 541,100<	Rev. SEV 495,000<	Rev. Capped 456,448	Rev. TV 495,000<	Pov./Vet. NO	Trans. Adjusted? NO	100.000%
Petition Number: 24-11		ROLECKI JOHN & JULIANA									
Appeal Date: 03/11/24		, MI 49341									
Comments: FAIR MARKET VALUE											

Sch. 41210	Parcel Number 41-07-21-351-007	Cls. 401	Orig. SEV 196,100	Orig. Capped 123,505	Orig. TV 123,505	Rev. SEV 196,100	Rev. Capped 123,505	Rev. TV 123,505	Pov./Vet. NO	Trans. Adjusted? NO	0.000%
Petition Number: 24-12		BASSETT BRANDON M & BONNIE G									
Appeal Date: 03/12/24		, MI 49341									
Comments: ASSESSMENT IS ACCURATE											

Sch. 41210	Parcel Number 41-07-34-327-144	Cls. 401	Orig. SEV 150,300<	Orig. Capped 67,257	Orig. TV 67,257<	Rev. SEV 0<	Rev. Capped 67,257	Rev. TV 0<	Pov./Vet. YES	Trans. Adjusted? NO	0.000%
Petition Number: 24-13		MOERMAN JACOB J									
Appeal Date: 03/12/24		, MI 49341									
Comments: POVERTY EXEMPTION GRANTED											

Sch. 41070	Parcel Number 41-07-16-200-023	Cls. 401	Orig. SEV 163,100	Orig. Capped 127,792	Orig. TV 127,792	Rev. SEV 163,100	Rev. Capped 127,792	Rev. TV 127,792	Pov./Vet. NO	Trans. Adjusted? NO	0.000%
Petition Number: 24-14		MCDONALD COREY & TAYLOR									
Appeal Date: 03/12/24		, MI 49319									
Comments: ASSESSMENT IS ACCURATE											

		Eq. New:		Eq. Loss:		Asr. Adns.:		Adj. Losses:		Reason fo Change :	
		278,400		0		278,400		0		03	

KENT County

March Board of Review / Assessment Roll Corrections

2024 March Board of Review Summary - Grand Recap

COURTLAND TOWNSHIP

2024 Corrections

<u>2024 Original Value</u>		<u>2024 Corrected Value</u>		<u>2024 Change in Value</u>	
<u>Ad Valorem - Real</u>		<u>SEV</u>	<u>Capped</u>	<u>TV</u>	
Agricultural Real		0	0	0	0
Commercial Real		0	0	0	0
Industrial Real		0	0	0	0
Developmental Real		0	0	0	0
Timber Cutover		0	0	0	0
Residential Real		2,961,700	2,404,494	2,652,978	-351,100
Total Real		2,961,700	2,404,494	2,652,978	-259,451
					-351100
					-259451
<u>Ad Valorem - Personal</u>		<u>SEV</u>	<u>Capped</u>	<u>TV</u>	<u>TV</u>
Agricultural Personal		0	0	0	0
Commercial Personal		80,400	80,400	80,400	-80,400
Industrial Personal		0	0	0	0
Utility Personal		0	0	0	0
Residential Personal		0	0	0	0
Total Personal		80,400	80,400	80,400	-80400
<u>Special Acts - Real</u>		<u>SEV</u>	<u>Capped</u>	<u>TV</u>	<u>TV</u>
CFT Real		0	0	0	0
CFA/CFR		0	0	0	0
IFT Real		0	0	0	0
NEZ Real		0	0	0	0
Total Special Acts Real		0	0	0	0
<u>Special Acts - Personal</u>		<u>SEV</u>	<u>Capped</u>	<u>TV</u>	<u>TV</u>
CFT Personal		0	0	0	0
IFT Personal		0	0	0	0
Total Special Acts Personal		0	0	0	0
Grand Totals:		3,042,100	2,484,894	2,733,378	-431,500
					-339,851

