

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 2, 2021

1. Roll Call: 9:31 a.m. Andy Hagenow, Dave Dunaven, Al Rau, Beth Morgan
(Alternate), Jane Kolbe (Assessor). Absent: Matt McConnon (Secretary)
2. Election of officers:
Chairperson: Andy Hagenow Motioned by: Dave Dunaven
Second by: Al Rau
Approved
Vice Chairperson: Al Rau Motioned by: Dave Dunaven
Second by: Beth Morgan
Approved
Secretary in Supervisor's Absence: Beth Morgan
Motioned by: Dave Dunaven
Second by: Al Rau
Approved
3. Approval of December 15, 2020 minutes: Motioned by: Andy Hagenow
Second by: Dave Dunaven
Approved
4. 2020 Assessor's Report:
a. CPI: 1.4% for 2021
b. Ratios: Res 48.16, Ag 46.71, Com 50.10,
Ind 45.77
d. Permits: 2020: 144
2019: 184
2018: 184
2017: 205
e. Maps
d. Misc. (BOR Training 5731 signed.)
5. Assessment Roll: Accepted
6. Open Comments: None
7. Adjournment: 9:40 a.m.

Submitted by,

Beth Morgan

Beth Morgan, Secretary

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BOARD OF REVIEW
COURTLAND TOWNSHIP HALL
7450 14 Mile Rd NE
Rockford, MI 49341
Monday, March 8, 2021

1. Call to Order: 9:00 a.m.
2. Attendance: Andy Hagenow, Dave Dunaven, Al Rau, Beth Morgan
(Alternate/Secretary) Absent: Matt McConnon (Secretary)
3. Number of protests heard: 32 Appeal #21-01 to 21-32 (See attached MBOR Log)
4. Recess: 12:00—1:00 p.m.
5. Reconvene: 1:00 p.m.
6. Number of protests heard: 2 Appeal #21-33 to 20-34 (See attached MBOR Log)
7. Adjournment: 5:00 p.m.

The Board of Review met for 7 hours and heard 34 appeals.

Submitted by,

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

Beth Morgan, Secretary

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BOARD OF REVIEW
COURTLAND TOWNSHIP HALL
7450 14 Mile Rd NE
Rockford, MI 49341
Tuesday, March 9, 2021

1. Call to Order: 3:00 p.m.
2. Attendance: Andy Hagenow, Dave Dunaven, Al Rau, Beth Morgan (Alternate/Secretary)
Absent: Matt McConnon (Secretary)
3. Number of protests heard: 7 Appeal #21-35 to 21-41 (See attached MBOR Log)
4. Final Adjournment: 9:00 p.m.

The Board of Review met for 6 hours and heard 7 appeals.

Submitted by,

A handwritten signature in blue ink that reads "Beth Morgan". The signature is written in a cursive, flowing style.

Beth Morgan, 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

03/09/2021

2021 Board of Review Action Report

Code	Classification	No. of Appeals	No. Granted	Total Assessed Value Change	Total Taxable Value Change
Real Property					
100	Agricultural	1	1	\$-148,200	\$-74,889
200	Commercial	0	0	\$0	\$0
300	Industrial	0	0	\$0	\$0
400	Residential	35	33	\$-3,930,100	\$-3,186,637
500	Timber-Cutover	0	0	\$0	\$0
600	Developmental	0	0	\$0	\$0
Personal Property					
150	Agricultural	0	0	\$0	\$0
250	Commercial	5	5	\$47,600	\$47,600
350	Industrial	0	0	\$0	\$0
450	Residential	0	0	\$0	\$0
550	Utility	0	0	\$0	\$0
	Total	41	39	\$-4,030,700	\$-3,213,926

No. of Poverty/Vet Exemptions Applied For	No. of Poverty/Vet Exemptions Granted
30	30

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)

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.
03/08/2021	21-01	SMITH BRADLEY	41-07-04-100-058	W	Property Exemption Letter Appeal	03/08/2021	DISABLED VETERAN'S EXEMPTION	
03/08/2021	21-02	DEYMAN LEONARD E	41-07-04-200-009	W	Property Exemption Letter Appeal	03/08/2021	DISABLED VETERAN'S EXEMPTION	
03/08/2021	21-03	CALKINS FLOYD/BETTY TRUST	41-07-05-200-019	W	Property Exemption Letter Appeal	03/08/2021	DISABLED VETERAN'S EXEMPTION	
03/08/2021	21-04	DECANTER DEAN & REBECCA	41-07-07-200-004	W	Property Exemption Letter Appeal	03/08/2021	DISABLED VETERAN'S EXEMPTION	
03/08/2021	21-05	ALLEN DOUGLAS A &	41-07-07-300-004	W	Property Exemption Letter Appeal	03/08/2021	DISABLED VETERAN'S EXEMPTION	
03/08/2021	21-06	HEETHUIS THOMAS & CYNTHIA	41-07-08-300-622	W	Property Exemption Letter Appeal	03/08/2021	DISABLED VETERAN'S EXEMPTION	
03/08/2021	21-07	SIXBEY ERNEST & NORA	41-07-08-300-690	W	Property Exemption Letter Appeal	03/08/2021	DISABLED VETERAN'S EXEMPTION	
03/08/2021	21-08	TIMMER LINDA	41-07-08-300-731	W	Property Exemption Letter Appeal	03/08/2021	DISABLED VETERAN'S EXEMPTION	
03/08/2021	21-09	FEIGEL MARY L & FEIGEL DUSTIN A	41-07-10-300-025	W	Property Exemption Letter Appeal	03/08/2021	DISABLED VETERAN'S EXEMPTION	

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Hearing Date	Petition No.	Petitioner	Parcel No.	Appeal (W/P)	Appeal Type	Action Date	BOR Action	Appl. Forms Att.
03/08/2021	21-10	DAVIS GARY	41-07-10-326-018	W	Property Exemption Letter Appeal	03/08/2021	DISABLED VETERAN'S EXEMPTION	
03/08/2021	21-11	RUSSELL JAMES L	41-07-17-376-006	W	Property Exemption Letter Appeal	03/08/2021	DISABLED VETERAN'S EXEMPTION	
03/09/2021	21-35	DESPRES STEVEN R	41-07-17-451-046	P	Assessed Value	03/09/2021	ADJUSTED TO MARKET VALUE	
03/08/2021	21-12	DELUCIA DOMENIC G	41-07-18-251-041	W	Property Exemption Letter Appeal	03/08/2021	DISABLED VETERAN'S EXEMPTION	
03/08/2021	21-13	ROSE PATRICK E & CONNIE L	41-07-19-200-065	W	Property Exemption Letter Appeal	03/08/2021	DISABLED VETERAN'S EXEMPTION	
03/08/2021	21-14	RUSO ANTHONY & JUDITH A	41-07-20-101-012	W	Property Exemption Letter Appeal	03/08/2021	DISABLED VETERAN'S EXEMPTION	
03/08/2021	21-15	GAUTREAU RAYMOND	41-07-22-400-017	W	Property Exemption Letter Appeal	03/08/2021	DISABLED VETERAN'S EXEMPTION	
03/08/2021	21-34	RUHF WILLIAM A	41-07-23-200-018	P	Assessed Value	03/08/2021	DEMOLITION	
03/08/2021	21-16	SAKKERS PHILLIP C	41-07-27-305-010	W	Property Exemption Letter Appeal	03/08/2021	DISABLED VETERAN'S EXEMPTION	

Board of Review Log

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Hearing Date	Petition No.	Petitioner	Parcel No.	Appeal (W/P)	Appeal Type	Action Date	BOR Action	Appl. Forms Att.
03/08/2021	21-32	TAYLOR MICHAEL L & DEWES MIHI	41-07-27-377-024	P	Other	03/08/2021	ASSESSMENT IS ACCURATE	
03/08/2021	21-17	SHINGOLA JAMES & CARLY	41-07-27-420-058	W	Property Exemption Letter Appeal	03/08/2021	DISABLED VETERAN'S EXEMPTION	
03/08/2021	21-18	VANZANT ERIC & JODI L	41-07-28-202-025	W	Property Exemption Letter Appeal	03/08/2021	DISABLED VETERAN'S EXEMPTION	
03/08/2021	21-19	BERGERON CHRISTINA M & CHRIS	41-07-28-303-004	W	Property Exemption Letter Appeal	03/08/2021	DISABLED VETERAN'S EXEMPTION	
03/08/2021	21-20	KUBIK DAVID J	41-07-28-427-017	W	Property Exemption Letter Appeal	03/08/2021	DISABLED VETERAN'S EXEMPTION	
03/08/2021	21-21	DEGLOPPER PATRICIA A TRUST	41-07-29-400-019	W	Property Exemption Letter Appeal	03/08/2021	DISABLED VETERAN'S EXEMPTION	
03/08/2021	21-22	SICILIANO ALBERT L	41-07-30-400-049	W	Property Exemption Letter Appeal	03/08/2021	DISABLED VETERAN'S EXEMPTION	
03/08/2021	21-23	MERRIT TERI	41-07-31-176-009	W	Property Exemption Letter Appeal	03/08/2021	DISABLED VETERAN'S EXEMPTION	
03/08/2021	21-24	SPAMAN KENNETH/JANE	41-07-32-326-015	W	Property Exemption Letter Appeal	03/08/2021	DISABLED VETERAN'S EXEMPTION	

Board of Review Log

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Hearing Date	Petition No.	Petitioner	Parcel No.	Appeal (W/P)	Appeal Type	Action Date	BOR Action	Appl. Forms Att.
03/08/2021	21-25	DEBREE RUSSELL J	41-07-32-452-009	W	Property Exemption Letter Appeal	03/08/2021	DISABLED VETERAN'S EXEMPTION	
03/08/2021	21-33	DECKER TARA	41-07-33-200-036	P	Poverty Exemption	03/08/2021	POVERTY/HARDSHIP EXEMPTION	
03/08/2021	21-26	HARP BRIAN & JOAN M	41-07-33-376-008	W	Property Exemption Letter Appeal	03/08/2021	DISABLED VETERAN'S EXEMPTION	
03/09/2021	21-36	TIRONI BRANDON ET AL	41-07-33-377-005	P	Assessed Value	03/09/2021	ADJUSTED TO MARKET VALUE	
03/09/2021	21-37	CLARK LOREN & BRENDA	41-07-34-127-019	P	Assessed Value	03/09/2021	ADJUSTED TO MARKET VALUE	
03/09/2021	21-38	FISK RONALD K & DIXIE L	41-07-34-376-013	P	Taxable Value	03/09/2021	ASSESSMENT IS ACCURATE	
03/08/2021	21-27	KIEL SUSAN A TRUST	41-07-34-451-057	W	Property Exemption Letter Appeal	03/08/2021	DISABLED VETERAN'S EXEMPTION	
03/08/2021	21-28	RILEY SEAN K & MICHELLE L	41-07-34-452-035	W	Property Exemption Letter Appeal	03/08/2021	DISABLED VETERAN'S EXEMPTION	
03/08/2021	21-29	SAUKAS DAVID A	41-07-36-101-012	W	Property Exemption Letter Appeal	03/08/2021	DISABLED VETERAN'S EXEMPTION	

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)

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Date Printed 03/09/2021

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Hearing Date	Petition No.	Petitioner	Parcel No.	Appeal (W/P)	Appeal Type	Action Date	BOR Action	Appl. Forms Att.
03/08/2021	21-30	SPECTRUM MID-AMERICA LLC	41-50-19-001-074	W	Assessed Value Letter Appeal	03/08/2021	LATE FILED PERSONAL PROPERTY	
03/09/2021	21-39	DIRECTV LLC	41-50-19-020-162	W	Assessed Value Letter Appeal	03/09/2021	LATE FILED PERSONAL PROPERTY	
03/09/2021	21-40	DIRECTV LLC	41-50-19-020-163	W	Assessed Value Letter Appeal	03/09/2021	LATE FILED PERSONAL PROPERTY	
03/08/2021	21-31	CREATIVE CONCEPTS PLUS	41-50-19-020-174	W	Property Exemption Letter Appeal	03/08/2021	LATE FILED PERSONAL PROPERTY	
03/09/2021	21-41	SPRINT DBA T-MOBILE	41-50-19-020-183	W	Assessed Value Letter Appeal	03/09/2021	LATE FILED PERSONAL PROPERTY	

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Copy sent to County Equalization department by May 1

Parcel Number	Name/Property Address	Class	School	Petition #	Assessed	Taxable	Trans%
41-07-04-100-058 MBOR Net change	SMITH BRADLEY 12895 STOUT AVE NE DISABLED VETERAN'S EXEMPTION	401	41070	21-01	76,700 0 -76,700	76,700 0 -76,700	100.000 100.000 0.000
41-07-04-200-009 MBOR Net change	DEYMAN LEONARD E 13020 STOUT AVE NE DISABLED VETERAN'S EXEMPTION	401	41070	21-02	152,100 0 -152,100	107,586 0 -107,586	0.000 0.000 0.000
41-07-05-200-019 MBOR Net change	CALKINS FLOYD/BETTY TRUST 12869 SHANER AVE NE DISABLED VETERAN'S EXEMPTION	101	41070	21-03	148,200 0 -148,200	74,889 0 -74,889	0.000 0.000 0.000
41-07-07-200-004 MBOR Net change	DECANTER DEAN & REBECCA 5441 RUSSELL ST NE DISABLED VETERAN'S EXEMPTION	401	41070	21-04	152,000 0 -152,000	148,376 0 -148,376	0.000 0.000 0.000
41-07-07-300-004 MBOR Net change	ALLEN DOUGLAS A & 11966 NORTHLAND DR NE DISABLED VETERAN'S EXEMPTION	401	41070	21-05	78,800 0 -78,800	59,808 0 -59,808	0.000 0.000 0.000
41-07-08-300-622 MBOR Net change	HEETHUIS THOMAS & CYNTHIA 11656 BELLCREST DR NE DISABLED VETERAN'S EXEMPTION	410	41070	21-06	12,800 0 -12,800	9,241 0 -9,241	0.000 0.000 0.000
41-07-08-300-690 MBOR Net change	SIXBEY ERNEST & NORA 11642 TOWNSQUARE BLVD NE DISABLED VETERAN'S EXEMPTION	410	41070	21-07	18,500 0 -18,500	12,484 0 -12,484	0.000 0.000 0.000
41-07-08-300-731 MBOR Net change	TIMMER LINDA 11727 TOWNSQUARE BLVD NE DISABLED VETERAN'S EXEMPTION	410	41070	21-08	17,600 0 -17,600	17,238 0 -17,238	0.000 0.000 0.000
41-07-10-300-025 MBOR Net change	FEIGEL MARY L & FEIGEL DUSTIN A 11818 MYERS LAKE AVE NE DISABLED VETERAN'S EXEMPTION	401	41070	21-09	139,200 0 -139,200	86,158 0 -86,158	0.000 0.000 0.000
41-07-10-326-018 MBOR Net change	DAVIS GARY 11869 RICHMONT AVE NE DISABLED VETERAN'S EXEMPTION	401	41070	21-10	121,300 0 -121,300	94,719 0 -94,719	0.000 0.000 0.000
41-07-17-376-006 MBOR Net change	RUSSELL JAMES L 5841 13 MILE RD NE DISABLED VETERAN'S EXEMPTION	401	41210	21-11	106,100 0 -106,100	87,458 0 -87,458	0.000 0.000 0.000

Parcel Number	Name/Property Address	Class	School	Petition #	Assessed	Taxable	Trans%
41-07-17-451-046 MBOR Net change	DESPRES STEVEN R 11094 TEEFT AVE NE ADJUSTED TO MARKET VALUE	401	41210	21-35	191,600 180,000 -11,600	131,562 131,562 0	0.000 0.000 0.000
41-07-18-251-041 MBOR Net change	DELUCIA DOMENIC G 5247 BRANTA DR NE DISABLED VETERAN'S EXEMPTION	401	41210	21-12	234,100 0 -234,100	225,452 0 -225,452	0.000 0.000 0.000
41-07-19-200-065 MBOR Net change	ROSE PATRICK E & CONNIE L 5220 13 MILE RD NE DISABLED VETERAN'S EXEMPTION	401	41210	21-13	108,600 0 -108,600	84,404 0 -84,404	0.000 0.000 0.000
41-07-20-101-012 MBOR Net change	RUSO ANTHONY & JUDITH A 10755 CRESTWAY DR NE DISABLED VETERAN'S EXEMPTION	401	41210	21-14	122,800 0 -122,800	110,524 0 -110,524	0.000 0.000 0.000
41-07-22-400-017 MBOR Net change	GAUTREAU RAYMOND 10111 YOUNG AVE NE DISABLED VETERAN'S EXEMPTION	401	41070	21-15	60,600 0 -60,600	46,104 0 -46,104	0.000 0.000 0.000
41-07-23-200-018 MBOR Net change	RUHF WILLIAM A 8633 PETERSON ST NE DEMOLITION	401	41210	21-34	135,800 133,200 -2,600	103,309 100,672 -2,637	0.000 0.000 0.000
41-07-27-305-010 MBOR Net change	SAKKERS PHILLIP C 7292 HARBOR ST NE DISABLED VETERAN'S EXEMPTION	401	41210	21-16	163,600 0 -163,600	87,327 0 -87,327	0.000 0.000 0.000
41-07-27-377-024 MBOR Net change	TAYLOR MICHAEL L & DEWES MIHI TRUST 7624 HESSLER DR NE ASSESSMENT IS ACCURATE	401 TRUST401	41210	21-32	198,200 198,200 0	158,893 158,893 0	0.000 0.000 0.000
41-07-27-420-058 MBOR Net change	SHINGOLA JAMES & CARLY 9518 STONE VIEW DR NE DISABLED VETERAN'S EXEMPTION	401	41210	21-17	143,000 0 -143,000	134,584 0 -134,584	0.000 0.000 0.000
41-07-28-202-025 MBOR Net change	VANZANT ERIC & JODI L 6821 MADRONE DR NE DISABLED VETERAN'S EXEMPTION	401	41210	21-18	184,000 0 -184,000	165,351 0 -165,351	0.000 0.000 0.000
41-07-28-303-004 MBOR Net change	BERGERON CHRISTINA M & CHRISTOPHER 6500 ARBOR RIDGE DR NE DISABLED VETERAN'S EXEMPTION	401	41210	21-19	168,500 0 -168,500	155,680 0 -155,680	0.000 0.000 0.000

Parcel Number	Name/Property Address	Class	School	Petition #	Assessed	Taxable	Trans%
41-07-28-427-017 MBOR Net change	KUBIK DAVID J 7130 PENINSULA DR NE DISABLED VETERAN'S EXEMPTION	401	41210	21-20	203,500 0 -203,500	150,077 0 -150,077	0.000 0.000 0.000
41-07-29-400-019 MBOR Net change	DEGLOPPER PATRICIA A TRUST 9383 SHANER AVE NE DISABLED VETERAN'S EXEMPTION	401	41210	21-21	145,100 0 -145,100	93,351 0 -93,351	0.000 0.000 0.000
41-07-30-400-049 MBOR Net change	SICILIANO ALBERT L 9680 COURTLAND DR NE DISABLED VETERAN'S EXEMPTION	401	41210	21-22	145,600 0 -145,600	115,784 0 -115,784	0.000 0.000 0.000
41-07-31-176-009 MBOR Net change	MERRIT TERI 8860 COURTLAND DR NE DISABLED VETERAN'S EXEMPTION	401	41210	21-23	95,300 0 -95,300	79,107 0 -79,107	0.000 0.000 0.000
41-07-32-326-015 MBOR Net change	SPANAN KENNETH/JANE 5805 OLDE MEADOW CT NE DISABLED VETERAN'S EXEMPTION	401	41210	21-24	239,500 0 -239,500	213,019 0 -213,019	0.000 0.000 0.000
41-07-32-452-009 MBOR Net change	DEBREE RUSSELL J 6070 10 MILE RD NE DISABLED VETERAN'S EXEMPTION	401	41210	21-25	133,900 0 -133,900	101,001 0 -101,001	0.000 0.000 0.000
41-07-33-200-036 MBOR Net change	DECKER TARA 8821 MYERS LAKE AVE NE POVERTY/HARDSHIP EXEMPTION	401 (Poverty)	41210	21-33	169,600 0 -169,600	123,458 0 -123,458	0.000 0.000 0.000
41-07-33-376-008 MBOR Net change	HARP BRIAN & JOAN M 6650 TWIN SPRINGS CT NE DISABLED VETERAN'S EXEMPTION	401	41210	21-26	168,300 0 -168,300	165,880 0 -165,880	0.000 0.000 0.000
41-07-33-377-005 MBOR Net change	TIRONI BRANDON ET AL 8430 PLEASANT MEADOWS DR NE ADJUSTED TO MARKET VALUE	401	41210	21-36	155,600 145,000 -10,600	155,600 145,000 -10,600	100.000 100.000 0.000
41-07-34-127-019 MBOR Net change	CLARK LOREN & BRENDA 9051 BROWER LAKE DR NE ADJUSTED TO MARKET VALUE	401	41210	21-37	160,000 140,000 -20,000	160,000 140,000 -20,000	100.000 100.000 0.000
41-07-34-376-013 MBOR Net change	FISK RONALD K & DIXIE L 7459 10 MILE RD NE ASSESSMENT IS ACCURATE	401	41210	21-38	123,600 123,600 0	87,996 87,996 0	0.000 0.000 0.000

Parcel Number	Name/Property Address	Class	School	Petition #	Assessed	Taxable	Trans%
41-07-34-451-057 MBOR Net change	KIEL SUSAN A TRUST 8315 JE NE BE DR NE DISABLED VETERAN'S EXEMPTION	401	41210	21-27	272,400 0 -272,400	175,242 0 -175,242	0.000 0.000 0.000
41-07-34-452-035 MBOR Net change	RILEY SEAN K & MICHELLE L 8340 JE NE BE DR NE DISABLED VETERAN'S EXEMPTION	401	41210	21-28	106,700 0 -106,700	94,501 0 -94,501	0.000 0.000 0.000
41-07-36-101-012 MBOR Net change	SAUKAS DAVID A 8952 NATURE MEADOWS DR NE DISABLED VETERAN'S EXEMPTION	401	41210	21-29	145,100 0 -145,100	132,786 0 -132,786	0.000 0.000 0.000
41-50-19-001-074 MBOR Net change	SPECTRUM MID-AMERICA LLC LATE FILED PERSONAL PROPERTY	251	41210	21-30	181,100 232,100 51,000	181,100 232,100 51,000	0.000 0.000 0.000
41-50-19-020-162 MBOR Net change	DIRECTV LLC VARIOUS ROCKFORD LATE FILED PERSONAL PROPERTY	251	41210	21-39	0 8,200 8,200	0 8,200 8,200	0.000 0.000 0.000
41-50-19-020-163 MBOR Net change	DIRECTV LLC VARIOUS CEDAR SPRINGS LATE FILED PERSONAL PROPERTY	251	41070	21-40	0 3,900 3,900	0 3,900 3,900	0.000 0.000 0.000
41-50-19-020-174 MBOR Net change	CREATIVE CONCEPTS PLUS 5085 13 MILE RD NE LATE FILED PERSONAL PROPERTY	251	41210	21-31	30,000 0 -30,000	30,000 0 -30,000	0.000 0.000 0.000
41-50-19-020-183 MBOR Net change	SPRINT DBA T-MOBILE 10281 TEEFT AVE NE LATE FILED PERSONAL PROPERTY	251	41210	21-41	0 14,500 14,500	0 14,500 14,500	0.000 0.000 0.000
TOTAL VALUE CHANGES: 41						Assessed	Taxable
Total post March BOR values (Real)						920,000	764,123
Total post March BOR adjustments (Real)						-4,078,300	-3,261,526
Total post March BOR values (Personal)						258,700	258,700
Total post March BOR adjustments (Personal)						47,600	47,600
Total post March BOR values (Real & Personal)						1,178,700	1,022,823

2021 March Board of Review Summary

2021 Corrections

Sch. 41070	Parcel Number 41-07-04-100-058	Cls. 401	Orig. SEV 76,700<	Orig. SEV 76,700<	Orig. TV 76,700<	Rev. SEV 0<	Rev. Capped 0<	Rev. TV 0<	Pov./Vet. 0< YES	Trans. Adjusted? NO	100.000%
Petition Number:	21-01	SMITH BRADLEY				Eq. New:	0	Asr. Adns.:	0	Transfer Date :	06/26/20
Appeal Date:	03/08/21	CEDAR SPRINGS				Eq. Loss:	75,800	Adj. Losses:	62,293	Reason fo Change :	19
Comments: DISABLED VETERANS EXEMPTION											
Sch. 41070	Parcel Number 41-07-04-200-009	Cls. 401	Orig. SEV 152,100<	Orig. SEV 152,100<	Orig. TV 107,586<	Rev. SEV 0<	Rev. Capped 0<	Rev. TV 0<	Pov./Vet. 0< YES	Trans. Adjusted? NO	0.000%
Petition Number:	21-02	DEYMAN LEONARD E				Eq. New:	0	Asr. Adns.:	0	Transfer Date :	
Appeal Date:	03/08/21	CEDAR SPRINGS				Eq. Loss:	0	Adj. Losses:	0	Reason fo Change :	19
Comments: DISABLED VETERANS EXEMPTION											
Sch. 41070	Parcel Number 41-07-05-200-019	Cls. 101	Orig. SEV 148,200<	Orig. SEV 148,200<	Orig. TV 74,889<	Rev. SEV 0<	Rev. Capped 0<	Rev. TV 0<	Pov./Vet. 0< YES	Trans. Adjusted? NO	0.000%
Petition Number:	21-03	CALKINS FLOYD/BETTY TRUST				Eq. New:	0	Asr. Adns.:	0	Transfer Date :	
Appeal Date:	03/08/21	CEDAR SPRINGS				Eq. Loss:	0	Adj. Losses:	0	Reason fo Change :	19
Comments: DISABLED VETERANS EXEMPTION											
Sch. 41070	Parcel Number 41-07-07-200-004	Cls. 401	Orig. SEV 152,000<	Orig. SEV 152,000<	Orig. TV 148,376<	Rev. SEV 0<	Rev. Capped 0<	Rev. TV 0<	Pov./Vet. 0< YES	Trans. Adjusted? NO	0.000%
Petition Number:	21-04	DECANTER DEAN & REBECCA				Eq. New:	0	Asr. Adns.:	0	Transfer Date :	
Appeal Date:	03/08/21	CEDAR SPRINGS				Eq. Loss:	0	Adj. Losses:	0	Reason fo Change :	19
Comments: DISABLED VETERANS EXEMPTION											
Sch. 41070	Parcel Number 41-07-07-300-004	Cls. 401	Orig. SEV 78,800<	Orig. SEV 78,800<	Orig. TV 59,808<	Rev. SEV 0<	Rev. Capped 0<	Rev. TV 0<	Pov./Vet. 0< YES	Trans. Adjusted? NO	0.000%
Petition Number:	21-05	ALLEN DOUGLAS A &				Eq. New:	0	Asr. Adns.:	0	Transfer Date :	
Appeal Date:	03/08/21	ROCKFORD				Eq. Loss:	0	Adj. Losses:	0	Reason fo Change :	19
Comments: DISABLED VETERANS EXEMPTION											
Sch. 41070	Parcel Number 41-07-08-300-622	Cls. 410	Orig. SEV 12,800<	Orig. SEV 12,800<	Orig. TV 9,241<	Rev. SEV 0<	Rev. Capped 0<	Rev. TV 0<	Pov./Vet. 0< YES	Trans. Adjusted? NO	0.000%
Petition Number:	21-06	HEETHUIS THOMAS & CYNTHIA				Eq. New:	0	Asr. Adns.:	0	Transfer Date :	
Appeal Date:	03/08/21	ROCKFORD				Eq. Loss:	0	Adj. Losses:	0	Reason fo Change :	19
Comments: DISABLED VETERANS EXEMPTION											
Sch. 41070	Parcel Number 41-07-08-300-690	Cls. 410	Orig. SEV 18,500<	Orig. SEV 18,500<	Orig. TV 12,484<	Rev. SEV 0<	Rev. Capped 0<	Rev. TV 0<	Pov./Vet. 0< YES	Trans. Adjusted? NO	0.000%
Petition Number:	21-07	SIXBEY ERNEST & NORA				Eq. New:	0	Asr. Adns.:	0	Transfer Date :	
Appeal Date:	03/08/21	ROCKFORD				Eq. Loss:	0	Adj. Losses:	0	Reason fo Change :	19
Comments: DISABLED VETERANS EXEMPTION											
Sch. 41070	Parcel Number 41-07-08-300-731	Cls. 410	Orig. SEV 17,600<	Orig. SEV 17,600<	Orig. TV 17,238<	Rev. SEV 0<	Rev. Capped 0<	Rev. TV 0<	Pov./Vet. 0< YES	Trans. Adjusted? NO	0.000%
Petition Number:	21-08	TIMMER LINDA				Eq. New:	0	Asr. Adns.:	0	Transfer Date :	
Appeal Date:	03/08/21	ROCKFORD				Eq. Loss:	0	Adj. Losses:	0	Reason fo Change :	19
Comments: DISABLED VETERANS EXEMPTION											

Sch. 41210	P# 41-07	Number 01-012	Cls. 401	Orig. SEV 145,100<	Orig. Capped 132,786<	Orig. TV 132,786<	SEV 0<	Rev. Capped 0<	Rev. TV 0<	Pov./Vet. YES	Trans. Adjusted? Transfer Date :	0.000%
Petition Number: 21-29			SAUKAS DAVID A						Eq. New: 0			Reason fo Change : 19
Appeal Date: 03/08/21			ROCKFORD , MI 49341						Asr. Adns.: 0			
Comments: DISABLED VETERANS EXEMPTION									Adj. Losses: 0			
Sch. 41210	Parcel Number 41-50-19-001-074	Cls. 251	Orig. SEV 181,100<	Orig. Capped 181,100<	Orig. TV 181,100<	Rev. SEV 232,100<	Rev. Capped 232,100<	Rev. TV 232,100<	Pov./Vet. NO	Trans. Adjusted? Transfer Date :	NO	0.000%
Petition Number: 21-30		SPECTRUM MID-AMERICA LLC				Eq. New: 12,700		Asr. Adns.: 51,600		Reason fo Change : 05		
Appeal Date: 03/08/21		CHARLOTTE , NC 28241-7647				Eq. Loss: 0		Adj. Losses: 700				
Comments: LATE RECEIVED PERSONAL PROPERTY STATEMENT												
Sch. 41210	Parcel Number 41-50-19-020-162	Cls. 251	Orig. SEV 0<	Orig. Capped 0<	Orig. TV 0<	Rev. SEV 8,200<	Rev. Capped 8,200<	Rev. TV 8,200<	Pov./Vet. NO	Trans. Adjusted? Transfer Date :	NO	0.000%
Petition Number: 21-39		DIRECTV LLC				Eq. New: 8,200		Asr. Adns.: 0		Reason fo Change : 05		
Appeal Date: 03/09/21		SAINT LOUIS , MO 63101				Eq. Loss: 0		Adj. Losses: 0				
Comments: AMENDED PERSONAL PROPERTY STATEMENT												
Sch. 41070	Parcel Number 41-50-19-020-163	Cls. 251	Orig. SEV 0<	Orig. Capped 0<	Orig. TV 0<	Rev. SEV 3,900<	Rev. Capped 3,900<	Rev. TV 3,900<	Pov./Vet. NO	Trans. Adjusted? Transfer Date :	NO	0.000%
Petition Number: 21-40		DIRECTV LLC				Eq. New: 3,900		Asr. Adns.: 0		Reason fo Change : 05		
Appeal Date: 03/09/21		SAINT LOUIS , MO 63101				Eq. Loss: 0		Adj. Losses: 0				
Comments: LATE FILED PERSONAL PROPERTY STATEMENT												
Sch. 41210	Parcel Number 41-50-19-020-174	Cls. 251	Orig. SEV 30,000<	Orig. Capped 30,000<	Orig. TV 30,000<	Rev. SEV 0<	Rev. Capped 0<	Rev. TV 0<	Pov./Vet. NO	Trans. Adjusted? Transfer Date :	NO	0.000%
Petition Number: 21-31		CREATIVE CONCEPTS PLUS				Eq. New: 0		Asr. Adns.: 0		Reason fo Change : 05		
Appeal Date: 03/08/21		ROCKFORD , MI 49341				Eq. Loss: 10,000		Adj. Losses: 10,000				
Comments: LATE FILED FORM 5076												
Sch. 41210	Parcel Number 41-50-19-020-183	Cls. 251	Orig. SEV 0<	Orig. Capped 0<	Orig. TV 0<	Rev. SEV 14,500<	Rev. Capped 14,500<	Rev. TV 14,500<	Pov./Vet. NO	Trans. Adjusted? Transfer Date :	NO	0.000%
Petition Number: 21-41		SPRINT DBA T-MOBILE				Eq. New: 14,500		Asr. Adns.: 0		Reason fo Change : 05		
Appeal Date: 03/09/21		BELLEVUE , WA 98015-8522				Eq. Loss: 0		Adj. Losses: 0				
Comments: LATE RECEIVED PERSONAL PROPERTY STATEMENT												

KENT County

March Board of Review / Assessment Roll Corrections

2021 March Board of Review Summary - Grand Recap

COURTLAND TOWNSHIP

2021 Corrections

	<u>2021 Original Value</u>			<u>2021 Corrected Value</u>			<u>2021 Change in Value</u>	
	<u>SEV</u>	<u>Capped</u>	<u>IV</u>	<u>SEV</u>	<u>Capped</u>	<u>IV</u>	<u>SEV</u>	<u>IV</u>
<u>Ad Valorem - Real</u>								
Agricultural Real	148,200	74,889	74,889	0	0	0	-148,200	-74,889
Commercial Real	0	0	0	0	0	0	0	0
Industrial Real	0	0	0	0	0	0	0	0
Developmental Real	0	0	0	0	0	0	0	0
Timber Cutover	0	0	0	0	0	0	0	0
Residential Real	4,850,100	3,843,943	3,950,760	920,000	824,899	764,123	-3,930,100	-3,186,637
Total Real	4,998,300	3,918,832	4,025,649	920,000	824,899	764,123	-4078300	-3261526
<u>Ad Valorem - Personal</u>								
Agricultural Personal	0	0	0	0	0	0	0	0
Commercial Personal	211,100	211,100	211,100	258,700	258,700	258,700	47,600	47,600
Industrial Personal	0	0	0	0	0	0	0	0
Utility Personal	0	0	0	0	0	0	0	0
Residential Personal	0	0	0	0	0	0	0	0
Total Personal	211,100	211,100	211,100	258,700	258,700	258,700	47600	47600
<u>Special Acts - Real</u>								
CFT Real	0	0	0	0	0	0	0	0
CFA/CFR	0	0	0	0	0	0	0	0
IFT Real	0	0	0	0	0	0	0	0
NEZ Real	0	0	0	0	0	0	0	0
Total Special Acts Real	0	0	0	0	0	0	0	0
<u>Special Acts - Personal</u>								
CFT Personal	0	0	0	0	0	0	0	0
IFT Personal	0	0	0	0	0	0	0	0
Total Special Acts Personal	0	0	0	0	0	0	0	0
Grand Totals:	5,209,400	4,129,932	4,236,749	1,178,700	1,083,599	1,022,823	-4,030,700	-3,213,926