

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-002-100-002-01</b><br><br>PROPERTY ADDRESS:<br><b>3600 W M61<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>CAMERON RYAN & JAMIE<br>3600 W M61<br>GLADWIN MI 48624  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$77</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 58,642  | 61,574   | 2,932  |
| 2. ASSESSED VALUE:   | 76,000  | 93,900   | 17,900                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 76,000  | 93,900   | 17,900                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 2 18 2W PART OF W 1/2 OF NE 1/4 COMM AT E 1/4 COR TH S 87 DEG 59 MIN 29 SEC W 1304.45FT TO POB TH S 87 DEG 59 MIN 29 SEC W 355 FT TH N 02 DEG 07 MIN 07 SEC W 687.14FT TH N 87DEG 59MIN 29 SEC E 355FT TH S 02 DEG 07 MIN 07 SEC E 687.14FT BACK TO POB. |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

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|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-002-100-002-02</b><br><br>PROPERTY ADDRESS:<br><b>3660 W M61<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>AIRBETS BRENDA<br>3660 W M61<br>GLADWIN MI 48624  |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 265,183                           | 278,442   | 13,259                                       |
| 2. ASSESSED VALUE:   | 354,900                           | 397,100   | 42,200                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 354,900                           | 397,100   | 42,200                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 2 18 2W W 1/2 OF NE 1/4 EXC COMM AT E 1/4 COR TH S 87 DEG 59 MIN 29 SEC W 1304.45 FT TO POB TH S 87DEG 59 MIN 29 SEC W 1304.45 TO POB TH S 87 DEG 59MIN 29 SEC W 355FT TH N 02 DEG 07 MIN 07 SEC W 687.14FT TH N 87DEG 59MIN 29SEC E 355FT TH S 02 DEG 07 MIN 07 SEC E 687.14 FT TO POB. |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN,MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-002-101-001-00</b><br><br>PROPERTY ADDRESS:<br><b>W M61<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BAILEY FARM LLC<br>PO BOX 228<br>GLADWIN MI 48624   |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)  |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$90</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 68,300                            | 71,715  | 3,415  |
| 2. ASSESSED VALUE:   | 68,300                            | 75,600  | 7,300  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 68,300                            | 75,600  | 7,300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 2 T18N R2W E 1/2 OF NE 1/4 EXC BEG AT E 1/4 COR TH S 88DEG W ALONG E-W 1/4 LINE 330 FT TH N 1DEG 57' 50" W 528 FT TH N 88DEG E 330 FT TO E SEC LINE TH S 1DEG 57' 50" E 528 FT TO POB. |                                   |   |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-002-104-001-00</b><br><br>PROPERTY ADDRESS:<br><b>3520 W M61<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WOLOHAN DARLENE M TRUST<br>PO BOX 238<br>GLADWIN MI 48624-   |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$199</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 90,202                            | 94,712   | 4,510  |
| 2. ASSESSED VALUE:  | 117,100                           | 130,700  | 13,600                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 117,100                           | 130,700  | 13,600                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |  |  |
| LEGAL DESCRIPTION:<br>SEC 2 T18N R2W PART OF SE 1/4 OF NE 1/4 BEG AT E 1/4 COR TH S 88DEG W ALONG E-W 1/4 LINE 330 FT TH N 1DEG 57' 50" W 528 FT TH N 88DEG E 330 FT TO E SEC LINE TH S 1DEG 57' 50" E 528 FT TO POB. |                                   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |                                   |  |  |
|--|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-002-200-001-00</b><br><br>PROPERTY ADDRESS:<br><b>3765 WILLFORD RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WILLFORD KORY L & KIMBERLY M<br>320 S BARD RD<br>GLADWIN MI 48624   |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 301 (INDUSTRIAL-IMPROVED)  |                                   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 301 (INDUSTRIAL-IMPROVED)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$2,117</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 75,946                            | 123,800  | 47,854                                       |
| 2. ASSESSED VALUE:   | 116,300                           | 123,800  | 7,500  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 116,300                           | 123,800  | 7,500  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS</b>  |                                   |  |  |
| LEGAL DESCRIPTION:<br>E 1/2 OF THE NW 1/4 OF SEC 2 T 18 N R 2 W EXCPT S 375 FT &<br>SW 1/4 OF NW 1/4 OF SEC 2 EXCPT COMMENCING 10 RODS S OF<br>NW CORNER THEREOF; TH S 165 FT; TH E 264 FT; TH<br>N 165 FT; TH W 264 FT TO THE POB AND EXCPT S 375 FT. |                                   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-002-200-002-00</b><br><br>PROPERTY ADDRESS:<br><b>152 CHAPPEL DAM RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>CONNER MAUREEN E<br>1405 MAYCROFT RD<br>LANSING MI 48917 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                              |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$100</b>    | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 76,235  | 80,046   | 3,811  |
| 2. ASSESSED VALUE:  | 144,400   | 164,900  | 20,500                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 144,400   | 164,900  | 20,500                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                 |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 2 18 2W NW 1/4 OF NW 1/4  |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-002-200-004-00</b><br><br>PROPERTY ADDRESS:<br><b>150 CHAPPEL DAM RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WILLFORD KORY<br>320 S BARD RD<br>GLADWIN MI 48624  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$67</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 64,785   | 66,300   | 1,515  |
| 2. ASSESSED VALUE:   | 65,300   | 66,300   | 1,000  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 65,300   | 66,300   | 1,000  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 2 18 2W PART OF SW 1/4 OF NW 1/4 COM N 1°19'38" W ALONG W SEC LINE 988.46FT FROM W 1/4 COR SEC 2 TH CONT N 1° 49'38" W ALONG SD W SEC LINE 165FT TH N 87° 58' 35" E 258FT TH S 1°49'38" E 165FT TH S 87° 58'75" W 258FT TO POB |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-002-200-006-00</b><br><br>PROPERTY ADDRESS:<br><b>3870 W M61</b><br><br>,   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>FED CORPORATION<br>777 W CEDAR AVE SUITE 203<br>GLADWIN MI 48624  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 201 (COMMERCIAL-IMPROVED)   |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 201 (COMMERCIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$411</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 186,016  | 195,316  |
| 2. ASSESSED VALUE:   |  | 213,700  | 229,600  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 213,700  | 229,600  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br><br>SEC 2 T18N R2W P/O SE 1/4 OF NW 1/4 COM S 88° W ALNG E-W 1/4 LNE 275FT FROM INT 1/4 CRNR TH CONT S 88° W 975FT TH N 01°50' W 375FT TH N 88°W 975FT TH S 01°50' E 375FT TO POB.<br><br>FROM LC 492/856. |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

**Notice of Assessment, Taxable Valuation, and Property Classification**

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-002-200-007-00</b><br><br>PROPERTY ADDRESS:<br><b>3804 W M61<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>EDDY KENNETH C & LINDA S<br>3804 W M61<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$84</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 64,064  | 67,267   |
| 2. ASSESSED VALUE:  |  | 84,900  | 93,800   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 84,900  | 93,800   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |   |  |
| LEGAL DESCRIPTION:<br>SEC 2 18 2W PART OF SE 1/4 OF NW 1/4 DESC BEG AT INT 1/4 CORNER OF SD SEC TH S 88DEG W ALONG CENTER LINE OF HWY M-61 & E-W 1/4 LINE OF SD SEC 275FT TH N 1DEG50MIN W 375FT TH N 88DEG E 275 FT TO N-S 1/4 LINE TH S 1DEG 50MIN E 375FT TO T POB |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-002-300-003-00</b><br><br>PROPERTY ADDRESS:<br><b>125 MCCULLOCH RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>PROKOS MARY<br>125 MCCULLOCH RD<br>GLADWIN MI 48624  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                          |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$30</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 23,158  | 24,315   | 1,157  |
| 2. ASSESSED VALUE:  | 60,300  | 67,100   | 6,800  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 60,300  | 67,100   | 6,800  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                             |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 2 18 2W COM NW COR OF SW 1/4 OF SW 1/4 TH E 201FT TH S 217FT TH W 201FT TH N 217FT TO POB |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-002-300-004-00</b><br><br>PROPERTY ADDRESS:<br><b>191 MCCULLOCH RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>CAMERON PAUL & JOANNE<br>191 MCCULLOCH RD<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$48</b>          | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 36,951  | 38,798   | 1,847  |
| 2. ASSESSED VALUE:   | 51,400  | 60,700   | 9,300  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 51,400  | 60,700   | 9,300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                      |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 2 18 2W COM SW COR OF SW 1/4 OF SW 1/4 TH N 635FT TH E 201FT TH S 635FT TH W 201FT TO POB          |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|  |  |  |   |
|--|--|--|---|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: 100-002-300-006-00<br><br>PROPERTY ADDRESS:<br>3850 BUZZELL RD<br>GLADWIN, MI 48624  |   |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>PAULDING TOWERS LTD<br>23434 ELLIOT RD<br>DEFIANCE OH 43512 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": .00%<br>% Exempt As "Qualified Agricultural Property": .00%<br>% Exempt As "MBT Industrial Personal": .00%<br>% Exempt As "MBT Commercial Personal": .00%<br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |   |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |   |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 201 (COMMERCIAL-IMPROVED)   |  |  |   |
| PRIOR YEAR'S CLASSIFICATION: 201 (COMMERCIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: 1.05  |   |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: \$9                   |  | PRIOR AMOUNT<br>YEAR: 2023   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: 2024 |
| 1. TAXABLE VALUE:  |  | 15,500   | 15,700                                    |
| 2. ASSESSED VALUE:   |  | 15,500   | 15,700                                    |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |   |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 15,500   | 15,700                                    |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 WAS NOT   |  |  |   |
| LEGAL DESCRIPTION:<br>SEC 2 T18N R2W COM SW COR OF SE 1/4 OF SW 1/4 TH N 17RDS TH E 9RDS TH S 17RDS TH W 9RDS TO POB       |  |  |   |

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L-4400

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|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-002-300-007-00</b><br><br>PROPERTY ADDRESS:<br><b>3826 BUZZELL RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>KULAK JOSEPH J SR & CHRISTINE P<br>3826 BUZZELL RD<br>GLADWIN MI 48624               |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 175,305                           | 184,070   | 8,765  |
| 2. ASSESSED VALUE:  | 176,000                           | 185,800   | 9,800  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 176,000                           | 185,800   | 9,800  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 2 18 2W COM 9RDS E OF SW COR OF SE 1/4 OF SW 1/4 TH E 25RDS TH N 17RDS TH W 25RDS TH S 17RDS TO POB EXC W 153.1FT THEREOF |                                   |   |  |

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|                        |                          |   |
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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-002-300-007-01</b><br><br>PROPERTY ADDRESS:<br><b>3840 W BUZZELL RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>LEE TERRY & DEBRA<br>3840 W BUZZELL RD<br>GLADWIN MI 48624   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$56</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 42,486  | 44,610   | 2,124  |
| 2. ASSESSED VALUE:  | 70,000  | 71,500   | 1,500  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 70,000  | 71,500   | 1,500  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 2 T18N R2W P/O SE 1/4 OF SW 1/4 COM @ S 89°15' 20" E 1458.06 FT FROM SW COR OF SEC; TH S 89°15'20" E 153.1 FT; TH N 280.5 FT; TH N 89°15'20" W 153.1 FT; TH S 280.5 FT TO POB |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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L-4400

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|   |                                   |  |  |
|---|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-002-301-001-00</b><br><br>PROPERTY ADDRESS:<br><b>W M61<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>JANN LAND CO LLC<br>956 W BLUERIDGE DR<br>SANFORD MI 48657   |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$22</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 9,753                             | 10,240   | 487  |
| 2. ASSESSED VALUE:  | 17,300                            | 28,900   | 11,600                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 17,300                            | 28,900   | 11,600                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W SEC 2 BEG INTERIOR 1/4 COR OF SD SEC 2 TH 3DEG 23' 38" W 1094.52 FT TH N 89DEG 4' 27" W 251.57 FT TH N 3DEG 23' 38" E 829.28 FT TO S LINE OF PLAT OF HARDWOOD ACRES TH S 89DEG 4' 27" E ALONG SD S LINE 141.12 FT TO E LINE OF SD PLAT HARDWOOD ACRES TH N 0DEG 18' 40" E ALONG SD E LINE 265.03 FT TO E-W 1/4 LINE TH S 89DEG 4' 0" E ALONG SD E-W 1/4 LINE 124.71 FT TO POB. |                                   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-002-301-002-00</b><br><br>PROPERTY ADDRESS:<br><b>3551 W M61<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>JANN LAND CO LLC<br>956 W BLUERIDGE DR<br>SANFORD MI 48657  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 201 (COMMERCIAL-IMPROVED)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 201 (COMMERCIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$683</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 308,647  | 324,079  | 15,432                                       |
| 2. ASSESSED VALUE:   | 397,400  | 416,300  | 18,900                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 397,400  | 416,300  | 18,900                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W SEC 2 E 1/2 OF SW 1/4 EXC HARDWOOD ACRES SUB NO 1 & EXC N 1094.51FT OF E 251FT THEREOF & THAT PART OF NW 1/4 OF SW 1/4 BEG S 1DEG 9MIN 56SEC W ALONG S SEC LINE 431.65FT FROM W 1/4 COR OF SD SEC TH CONT S 1DEG 9MIN 56SEC W 444.86FT TH S 88DEG 34MIN 49SEC E 1215.06 FT TH S 12DEG 37MIN 20SEC E 391.70FT TO S 1/8 LINE N N 1DEG 8MIN 1SEC E 811.47FT TH N 87DEG 59MIN 36SEC W 1308.09FT TO POB ALSO W 1/2 OF SE 1/4 EXC GLADWIN HGHTS SUB 2 & EXC N 209.50FT OF E 1060FTTHEREOF & NE 1/4 OF SE 1/4 EXC GLADWIN HGHTS NO 1 & EXC THAT PART COM AT E 1/4 COR TH W 1282.5FT TH S 209FT TH S 88DEG 19MIN 7SEC E 351.18FT TH S 36DEG 13MIN 5SEC E 107.68FT TH S 25DEG 29MIN 34SEC E 153.17FT TH S 15DEG 31MIN 34SEC E 113.99FT TH S 10DEG 17MIN 55 SEC E 205.20FT TH S 28DEG 50MIN TH S 55DEG 35MIN 40SEC W 181.13FT TO N LINE OF ST ANDREWS DR TH S 87DEG 40MIN 15SEC E 698.71FT TO |  |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-002-302-001-00</b><br><br>PROPERTY ADDRESS:<br><b>W M61<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>JANN LAND COMPANY LLC<br>956 W BLUERIDGE DR<br>SANFORD MI 48657  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$28</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 12,495   | 13,119   |
| 2. ASSESSED VALUE:  |  | 18,200   | 20,400   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 18,200   | 20,400   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>SEC 2 18 2W PARCEL OF LAND BEG AT W 1/4 COR TH S 89DEG 4MIN 0SEC E 1306.07FT TH S 0DED 42MIN 49SEC W 222.99FT TH S 1DEG 8MIN 1SEC W 233.16FT TH N 87DEG 59MIN 36SEC W 1308.09FT TH N 1DEG 9MIN 3SEC E 431.65FT TO POB |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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L-4400

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-002-302-002-00</b><br><br>PROPERTY ADDRESS:<br><b>115 S MCCULLOCH RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>DAVIES DANIEL & RACHEL<br>755 E OLSON RD<br>MIDLAND MI 48640   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 402 (RESIDENTIAL-VACANT)   |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 402 (RESIDENTIAL-VACANT)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$48</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 21,840   | 22,932   |
| 2. ASSESSED VALUE:  |  | 24,600   | 41,100   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 24,600   | 41,100   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br><br>P/O NW 1/4 OF SW 1/4 SEC 2 T18N R2W COMM @ S 01°09'56" W 876.51 FT FROM W 1/4 CRNR OF SEC TH S 88°34'49"E 1215.06FT TH S 12°37'20" E 391.70 FT TO S 1/8 LN TH N 88°34'49" W 1308.41 FT TH N 01°09'56" E 380 FT TO POB.<br>DESC CORR 12/1/2020 |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-002-303-001-00</b><br><br>PROPERTY ADDRESS:<br><b>BUZZELL RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BALLARD GARY & KELLY<br>770 N SHEARER ROAD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 402 (RESIDENTIAL-VACANT)   |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 102 (AGRICULTURAL-VACANT)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$432</b>             |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 21,394   | 22,463   |
| 2. ASSESSED VALUE:  |  | 43,200   | 58,200   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 43,200   | 58,200   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>SEC 2 18 2W SW 1/4 OF SW 1/4 EXC W 401FT OF N 685FT<br>SPLIT OUT OF 300-002-00 FOR 2004                 |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-002-303-002-00</b><br><br>PROPERTY ADDRESS:<br><b>175 MCCULLOCH RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MCGOURTY MATTHEW<br>175 MCCULLOCH RD<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$96</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 72,900  | 76,545   |
| 2. ASSESSED VALUE:  |  | 72,900  | 87,900   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 72,900  | 87,900   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 2 T18N R2W N 685FT OF W 401 FT OF SW 1/4 OF SW 1/4 EXC N 217FT OF W 201FT.<br>SPLIT FROM 300-002-00 FOR 2004 NO DIVISION RIGHTS GRANTED |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

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L-4400

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-002-400-003-00</b><br><br>PROPERTY ADDRESS:<br><b>240 S M18<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>JOHNSON STACEY A<br>3360 WOODS RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)                                  |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$63</b>     |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 28,669   | 30,102   |
| 2. ASSESSED VALUE:   |  | 46,200   | 50,800   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 46,200   | 50,800   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                              |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 2 18 2W COM SE COR OF N 1/2 OF SE 1/4 TH N 7RDS TH W 12RDS TH S 7RDS TH E 12RDS TO POB     |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-002-400-005-00</b><br><br>PROPERTY ADDRESS:<br><b>ST ANDREWS DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SOULLIERE MALLORY<br>345 ST ANDREWS DR<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 402 (RESIDENTIAL-VACANT)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 402 (RESIDENTIAL-VACANT)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$6</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 4,600   | 4,830  |
| 2. ASSESSED VALUE:  |  | 4,600   | 5,100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 4,600   | 5,100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |   |  |
| LEGAL DESCRIPTION:<br>SEC 2 18 2W COM SW COR OF LOT 21 OF GLADWIN HTS SUB #1 TH S 0DEG 45MIN W 50FT TH S 87DEG 40MIN E 125FT TH N 0DEG 45MIN E 50FT TH N 87DEG 40MIN W 125FT TO POB |  |   |  |

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|                        |                          |   |
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| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-002-400-006-00</b><br><br>PROPERTY ADDRESS:<br><b>ST ANDREWS DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>OTTO MELVIN & MARLENE<br>3646 ST ANDREWS DR<br>GLADWIN MI 48624  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 402 (RESIDENTIAL-VACANT)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 402 (RESIDENTIAL-VACANT)   |  | The 2024 Inflation rate Multiplier is: 1.05   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$2</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 1,300   | 1,365  |
| 2. ASSESSED VALUE:  |  | 4,600   | 5,100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 4,600   | 5,100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |   |  |
| LEGAL DESCRIPTION:<br>SEC 2 18 2W COM AT SW COR OF LOT 20 OF GLADWIN HTS SUB #1 TH S 0DEG 45MIN W 50FT TH S 87DEG 40MIN E 200FT TH N 0DEG 45MIN E 50FT TH N 87DEG 40MIN W 200FT TO POB EXC W 25FT THEREOF |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-002-400-007-00</b><br><br>PROPERTY ADDRESS:<br><b>ST ANDREWS DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>OTTO MELVIN & MARLENE<br>3646 ST ANDREWS DR<br>GLADWIN MI 48624  |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 402 (RESIDENTIAL-VACANT)   |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 402 (RESIDENTIAL-VACANT)   |                                   | The 2024 Inflation rate Multiplier is: 1.05   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$2</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 1,300                             | 1,365   | 65   |
| 2. ASSESSED VALUE:  | 4,600                             | 5,100   | 500  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 4,600                             | 5,100   | 500  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 2 18 2W COM SW COR LOT 19 GLADWIN HEIGHTS SUB #1 TH S 87DEG 40MIN E 200FT TH S 0DEG 45MIN W 50FT TH N 87DEG 40MIN W 200FT TH N 0DEG 45MIN E 50FT TO POB EXC W 100FT |                                   |   |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-002-400-009-01</b><br><br>PROPERTY ADDRESS:<br><b>340 S M18<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>LOOSE JEREMY & TEASHA<br>340 S M18<br>GLADWIN MI 48624  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 202 (COMMERCIAL-VACANT)   |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 202 (COMMERCIAL-VACANT)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$20</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 9,000  | 9,450  |
| 2. ASSESSED VALUE:   |  | 9,000  | 11,000   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 9,000  | 11,000   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br><br>SEC 2 T18N R2W PART OF SE 1/4 OF SE 1/4 BEG S 00DEG 45'30" W ALONG E SEC LINE 1312.21 FT FROM E 1/4 CORTH CONT S 00DEG 45'30" W 405 FT TH N 88DEG 20'0" W 382 FT TH N 00DEG 45'30" E 405 FT TH S 88DEG 20'05" E 25 FT TH S 00DEG 45'30" W 330 FT TH S 88DEG 20'05" E 307 FT TH N 0DEG 45'30" E 330 FT TO S 1/8 LINE TH S 88DEG 20'05" E 50FT TO POB. |  |  |  |

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|                        |                          |   |
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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-002-400-009-10</b><br><br>PROPERTY ADDRESS:<br><b>400 S M18<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>M & M OTTO PROPERTIES LLC<br>3646 ST ANDREWS DR<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$204</b>                  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 92,382   | 97,001   |
| 2. ASSESSED VALUE:   |  | 114,700  | 136,900  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 114,700  | 136,900  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>SEC 2 T18N R2W SE 1/4 OF SE 1/4 EXC N 405FT OF E 382FT THEREOF   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).



**Notice of Assessment, Taxable Valuation, and Property Classification**

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-002-402-001-00</b><br><br>PROPERTY ADDRESS:<br><b>3649 W M61<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>FOOR DONALD L<br>3649 W M61<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$70</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 53,544  | 56,221   |
| 2. ASSESSED VALUE:   |  | 77,700  | 86,300   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 77,700  | 86,300   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |   |  |
| LEGAL DESCRIPTION:<br>SEC 2 18W P/O NW 1/4 OF SE 1/4 BEG N 89° 04' 01" W ALONG E-W 1/4 LINE 2043.5FT TH CONT S 89° 04' 01" W 300FT TH S 00° 43' 06" W 209.30FT TH S 89° 04' 01" E 300FT TH N 00° 43' 06" E 209.30FT TO POB |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-002-402-002-00</b><br><br>PROPERTY ADDRESS:<br><b>3629 W M61<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>JANN LAND COMPANY LLC<br>3551 W M 61<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 402 (RESIDENTIAL-VACANT)   |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 402 (RESIDENTIAL-VACANT)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$13</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 5,676  | 5,959  |
| 2. ASSESSED VALUE:  |  | 11,300   | 16,500   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 11,300   | 16,500   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br><br>SEC 2 T18N R2W BEG N 89°4'1" W 1283.5 FT FROM E 1/4 COR ALONG EW 1/4 LINE TH CONT ALONG EW 1/4 LNE 760FT TH S 00° 43' 06" W 209.30FT TH S 89° 04' 01" E 760FT TH N 00° 43' 06" E TO POB SUBJ TO DRAIN 10FT ESMNT.<br>DESC CORR 11/16/15 |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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# THIS IS NOT A TAX BILL

L-4400

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-003-100-001-00</b><br><br>PROPERTY ADDRESS:<br><b>WILLFORD RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WILLFORD JOHN & LINDA<br>4205 WILLFORD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 102 (AGRICULTURAL-VACANT)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 102 (AGRICULTURAL-VACANT)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$19</b>          |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 14,197  | 14,906   |
| 2. ASSESSED VALUE:  |  | 57,000  | 57,200   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 57,000  | 57,200   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                   |  |   |  |
| LEGAL DESCRIPTION:<br>SEC 3 18 2W NE 1/4 OF NE 1/4  |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-003-100-002-00</b><br><br>PROPERTY ADDRESS:<br><b>4205 WILLFORD RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WILLFORD JOHN & LINDA<br>4205 WILLFORD RD<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)                                  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$84</b>          | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 63,925  | 67,121   | 3,196  |
| 2. ASSESSED VALUE:   | 113,900   | 129,100  | 15,200                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 113,900   | 129,100  | 15,200                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                      |   |  |  |
| LEGAL DESCRIPTION:<br>SEC3 18 2W NW 1/4 OF NE 1/4  |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-003-100-003-00</b><br><br>PROPERTY ADDRESS:<br><b>4240 W M61<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>CLEVINGER WILLIAM S & VICTORIA<br>4240 W M61<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$117</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 52,896   | 55,540   |
| 2. ASSESSED VALUE:  |  | 65,800   | 82,600   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 65,800   | 82,600   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |  |  |
| LEGAL DESCRIPTION:<br><br>SEC 3 18 2W COM N 0DEG 15MIN W 73.95FT & S 89DEG 59MIN E 360FT FROM CEN OF SEC TH N 0DEG 15MIN W 1242FT TH S 89DEG 59MIN E 246FT TH S 0DEG 15MIN E 1242FT TH N 89DEG 59MIN W 246FT TO POB PART OF SW 1/4 OF NE 1/4 & E 8FT OF S 299.11FT OF PARCEL COM 180FT E OF SW COR OF SW 1/4 OF NE 1/4 TH E 180 FT TH N TO N 1/8LINE TH W 180FT TH S TO POB |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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L-4400

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|  |                                   |  |  |
|--|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-003-100-004-00</b><br><br>PROPERTY ADDRESS:<br><b>4196 W M61<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HANSEN RUTH<br>4196 W M61<br>GLADWIN MI 48624   |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 201 (COMMERCIAL-IMPROVED)   |                                   |  |  |
| PRIOR YEAR'S CLASSIFICATION: 201 (COMMERCIAL-IMPROVED)   |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 86,952                            | 91,299   | 4,347  |
| 2. ASSESSED VALUE:   | 121,200                           | 142,300  | 21,100                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 121,200                           | 142,300  | 21,100                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |  |  |
| LEGAL DESCRIPTION:<br><br>SEC 3 T18N R2W PARCEL COM N00 DEG 15' W 73.95 FT & S89 DEG 59' E 786.0 FT FROM CEN POST OF SEC TH N00 DEG 15' W 1242.0 FT TH S89 DEG 59' E 529.30 FT TH S00 DEG 14' W 1242.0 FT TH N89 DEG 59' W 529.30 FT TO POB. |                                   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-003-100-005-00</b><br><br>PROPERTY ADDRESS:<br><b>4250 W M61<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>GRIFFIN MARY M TRUST<br>4250 W M61<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                            |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$58</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 43,953  | 46,150   | 2,197  |
| 2. ASSESSED VALUE:  | 55,300  | 77,200   | 21,900                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 55,300  | 77,200   | 21,900                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                               |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 3 18 2W W 180FT OF SW 1/4 OF NE 1/4   |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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L-4400

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-003-100-006-00</b><br><br>PROPERTY ADDRESS:<br><b>4248 W M61<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MCGUIRE JOSEPH B<br>4248 W M61<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$16</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 12,510  | 13,135   |
| 2. ASSESSED VALUE:  |  | 23,500  | 34,900   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 23,500  | 34,900   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 3 18 2W PARCEL COM 180FT E OF SW COR OF SW 1/4 OF NE 1/4 TH E 172FT TTH N 299.11FT TH E 8FT TH N TO N 1/8 LINE TH W 180FT TH S TO POB |  |   |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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L-4400

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|  |   |  |  |
|--|---|--|--|
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| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HANSEN RUTH & AGNES<br>4208 W M61<br>GLADWIN MI 48624                                 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$76</b>                                  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 58,179  | 61,087   | 2,908  |
| 2. ASSESSED VALUE:   | 68,300  | 91,200   | 22,900                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 68,300  | 91,200   | 22,900                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 3 18 2W COM N 73.95FT TH E 606FT OF CEN POST OF SEC FOR TRUE POB TH E 180FT TH N TO N 1/8 LINE TH W 180FT TH S TO TRUE POB |   |  |  |

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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-003-100-008-00</b><br><br>PROPERTY ADDRESS:<br><b>M61</b><br><b>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>AUGUSTINE KEN<br>4872 N EASTMAN RD<br>MIDLAND MI 48642   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$51</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 23,065   | 24,218   |
| 2. ASSESSED VALUE:  |  | 34,800   | 52,100   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 34,800   | 52,100   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br><br>SEC 3 18 2W THAT PART OF SE 1/4 OF NE FRL 1/4 LYING S OF A LINE 670FT S OF THE N LINE SD DESC & E OF A LINE 671.5FT E OF THE W LINE OF SE 1/4 OF NE FRL 1/4 |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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L-4400

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-003-100-009-00</b><br><br>PROPERTY ADDRESS:<br><b>101 CHAPPEL DAM RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>KOHLEH DAVID & RENEE<br>101 CHAPPEL DAM RD<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                    |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$160</b>          | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 121,647   | 127,729  | 6,082  |
| 2. ASSESSED VALUE:  | 149,500   | 177,800  | 28,300                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 149,500   | 177,800  | 28,300                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                       |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 3 18 2W N 10.1 A OF SE 1/4 OF NE 1/4  |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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L-4400

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|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-003-100-010-00</b><br><br>PROPERTY ADDRESS:<br><b>99 CHAPPEL DAM RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>JOHNSON JESSICA & DUSTIN S<br>99 CHAPPEL DAM RD<br>GLADWIN MI 48624 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:                               | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 76,543                            | 80,370  | 3,827  |
| 2. ASSESSED VALUE:   | 101,500                           | 126,500   | 25,000                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 101,500                           | 126,500   | 25,000                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 3 18 2W S 10.1 A OF N 20.2 A OF SE 1/4 OF NE 1/4   |                                   |   |  |

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).



# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-003-100-011-00</b><br><br>PROPERTY ADDRESS:<br><b>W M61<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>ZELINKO ANTHONY<br>HANSEN RUTH<br>4100 W M61<br>GLADWIN MI 48624  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 402 (RESIDENTIAL-VACANT)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 402 (RESIDENTIAL-VACANT)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$8</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 5,856   | 6,148  |
| 2. ASSESSED VALUE:   |  | 6,400   | 10,700   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 6,400   | 10,700   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br><br>SEC 3 18 2W PART OF SE 1/4 OF NE FRL 1/4 BEG N 89 DEG 45MIN 14SEC W ALONG E-W 1/4 LINE 950.97FT FROM E 1/4 COR TH N 25DEG 0MIN 35SEC W 428.76FT TH N 0DEG 8MIN 55SEC W 261.17FT TH N 89DEG 44MIN 26SEC W 190.5FT TO N-S 1/8 LINE TH S 89DEG 7MIN 37SEC E 649.10FT TH S 89DEG 45MIN 14SEC E 365.23FT TO POB |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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L-4400

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|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-003-100-012-00</b><br><br>PROPERTY ADDRESS:<br><b>4100 W M61<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>ZELINKO ANTHONY<br>HANSEN RUTH<br>4100 W M61<br>GLADWIN MI 48624  |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$189</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 144,369                           | 151,587   | 7,218  |
| 2. ASSESSED VALUE:   | 203,300                           | 230,200   | 26,900                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 203,300                           | 230,200   | 26,900                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br><br>SEC 3 18 2W PART OF SE 1/4 OF NE FRL 1/4 BEG N 89 DEG 45MIN 14SEC W ALONG E-W 1/4 LINE 644.70FT FROM E 1/4 COR TH CONT N 89DEG 45MIN 14SEC W ALONG E-W 1/4 LINE 306.27FT TH N 25DEG 0MIN 3SEC W 428.76FT TH N 0DEG 8MIN 55SEC W 261.17FT TH S 89DEG 44MIN 26SEC E 481.05FT TH S 0DEG 37MIN 37SEC E 648.94FT TO POB |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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L-4400

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-003-200-001-02</b><br><br>PROPERTY ADDRESS:<br><b>4258 W M61<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>UHL SHARON<br>4258 W M61<br>GLADWIN MI 48624                               |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$39</b>                          |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 29,907  | 31,402   |
| 2. ASSESSED VALUE:  |  | 54,000  | 64,400   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 54,000  | 64,400   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 3 18 2W PART OF E 1/2 OF NW 1/4 COM 264FT W OF CEN OF SD SEC TH N 330FT TH W 312FT TH S 330FT TH E 312FT TO POB |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-003-200-001-03</b><br><br>PROPERTY ADDRESS:<br><b>W M61<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MCGUIRE JOSEPH B<br>4248 W M61<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 402 (RESIDENTIAL-VACANT)   |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 402 (RESIDENTIAL-VACANT)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$8</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 3,402  | 3,572  |
| 2. ASSESSED VALUE:  |  | 12,200   | 18,500   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 12,200   | 18,500   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>SEC 3 18 2W PART OF E 1/2 OF NW 1/4 COMM AT CEN OF SD SEC TH N 00°17'27" W 330FT TH N 89°45'14" W 264FT TH S 00°17'27"E 330FT TH S 89°45'14" E 264FT TO POB |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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L-4400

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|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-003-200-001-10</b><br><br>PROPERTY ADDRESS:<br><b>86 REIDS LN<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MCDONALD JEREMIAH & MICHELE<br>86 REIDS LN<br>GLADWIN MI 48624  |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$43</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 32,713                            | 34,348  | 1,635  |
| 2. ASSESSED VALUE:   | 43,100                            | 65,400  | 22,300                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 43,100                            | 65,400  | 22,300                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 3 18 2W PART OF E 1/2 OF NW 1/4 BEG S 89DEG 45MIN 14SEC E ALONG E-W 1/4 LINE 2607.26FT & N 0DEG 17MIN 27SEC W ALONG N-S 1/4 LINE 719.02FT FROM W 1/4 COR OF SD SEC 3 TH CONT N 0DEG 17MIN 27SEC W ALONG N-S 1/4 LINE 582.62FT TH N 89DEG 23MIN 2SEC W 347.12FT TH S 0DEG 17MIN 27SEC E 136.34FT TH W = TO N SEC LINE 227.89FT TH S 450FT TH E 575.98FT TO POB SUBJ TO EASEMENT REC L 556-P 867 |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-003-200-003-00</b><br><br>PROPERTY ADDRESS:<br><b>4305 WILLFORD RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BRASSEUR ROBERT R & EMMA LOU<br>4305 WILLFORD RD<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$91</b>                 | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 69,070  | 72,523   | 3,453  |
| 2. ASSESSED VALUE:  | 86,700  | 100,200  | 13,500                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 86,700  | 100,200  | 13,500                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 3 18 2W E 10A OF NE FRL 1/4 OF NW FRL 1/4   |   |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-003-200-004-01</b><br><br>PROPERTY ADDRESS:<br><b>246 N GROUT RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WALTERS JERRY & SANDY<br>246 N GROUT RD<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$21</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 16,389  | 17,208   |
| 2. ASSESSED VALUE:   |  | 29,500  | 31,100   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 29,500  | 31,100   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |   |  |
| LEGAL DESCRIPTION:<br><br>SEC 3 18 2W N 1/2 OF NW 1/4 OF NW FRL 1/4 BEG AT THE NE COR TH E ALNG THE N SEC LN 165 FT TH S 0 DEG 55 MIN 1 SEC E 275.11 FT TH W 165 FT TO THE W SEC LN TH N 0 DEG 55 MIN 1 SEC W 275.11 FT TO THE POB AKA PARCEL A SPLIT FROM 003-200-004-00 1 ACRE |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

**Notice of Assessment, Taxable Valuation, and Property Classification**

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-003-200-004-02</b><br><br>PROPERTY ADDRESS:<br><b>236 N GROUT RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MYERS ADAM J<br>236 N GROUT RD<br>GLADWIN MI 48624  |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$66</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 50,296                            | 52,810  | 2,514  |
| 2. ASSESSED VALUE:   | 65,500                            | 73,400  | 7,900  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 65,500                            | 73,400  | 7,900  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 3 18 2W N 1/2 OF NW 1/4 OF NW FRL 1/4 BEG S 0 DEG 55 MIN 1 SEC E ALNG THE W SEC LN 445.11 FT FROM THE NW COR TH CONT S 0 DEG 55 MIN 1 SEC E 170 FT TO THE S LN OF SD N 1/2 OF NW 1/4 TH S 89 DEG 31 MIN 40 SEC E 300 FT TH N 0 DEG 55 MIN 1 SEC W 170 FT TH N 89 DEG 31 MIN 40 SEC W 300 FT TO THE POB AKA PARCEL B SPLIT FROM 003-200-004-00 1998 ACRES 1.2 |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-003-200-004-20</b><br><br>PROPERTY ADDRESS:<br><b>4403 WILLFORD RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WILCOX TONI TRUST<br>4403 WILLFORD RD<br>GLADWIN MI 48624   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$158</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 120,475   | 126,498  | 6,023  |
| 2. ASSESSED VALUE:   | 155,600   | 178,300  | 22,700                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 155,600   | 178,300  | 22,700                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 3 18 2W N 1/2 OF NW 1/4 OF NW FRL 1/4 EXC THE N 275.11 FT OF THE W 165 FT AND ALSO EXC THE S 170 FT OF THE W 300 FT SPLIT FROM 003-200-004-00 1998 16.55 ACRES |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

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L-4400

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-003-200-005-00</b><br><br>PROPERTY ADDRESS:<br><b>82 N GROUT RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>TROYER DANIEL A & MARY D<br>82 N GROUT RD<br>GLADWIN MI 48624-9364 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)                                       |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$1,210</b>            | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 102,300   | 148,415  | 46,115                                       |
| 2. ASSESSED VALUE:  | 102,300   | 155,800  | 53,500                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 102,300   | 155,800  | 53,500                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 3 18 2W S 1/2 OF NW 1/4 OF NW FRL 1/4 & SW 1/4 OF NW 1/4  |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-003-201-001-00</b><br><br>PROPERTY ADDRESS:<br><b>4369 WILLFORD RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>ANDERSON FREDERICK & TINA G<br>4369 WILLFORD RD<br>GLADWIN MI 48624   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$372</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 49,633  | 63,814   | 14,181                                       |
| 2. ASSESSED VALUE:   | 70,400  | 85,600   | 15,200                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 70,400  | 85,600   | 15,200                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 3 T18N R2W PART OF E 1/2 OF NW FRL 1/4 BEG E ALONG N SEC LINE 1297.87FT FROM NW COR OF SEC TH CONT E 475.01FT TH S 00DEG 9'44" E 1389.32FT TH W 475.01FT TH N 00DEG 9'44" W 1389.32FT TO POB |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-003-201-002-00</b><br><br>PROPERTY ADDRESS:<br><b>163 REIDS LANE<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SCHMIDT MELISSA K & RYAN C<br>163 REIDS LANE<br>GLADWIN MI 48624   |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 91,163                            | 95,721  | 4,558  |
| 2. ASSESSED VALUE:  | 120,900                           | 140,700   | 19,800                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 120,900                           | 140,700   | 19,800                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 3 T18N R2W PART OF NW FRL 1/4 BEG E ALONG N SEC LINE 1772.88FT FROM NW COR OF SEC TH CONT E 475.77FT TH S 00 DEG 17' 27" E 1389.34FT TH W 478.88FT TH N 00DEG 9' 44" W 1389.32FT TO POB |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-003-204-001-01</b><br><br>PROPERTY ADDRESS:<br><b>4300 EAGLE CREST LANE<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WOODS JENNIFER MARIE & JOHN<br>4300 EAGLE CREST LANE<br>GLADWIN MI 48624  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$177</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 134,925   | 141,671  | 6,746  |
| 2. ASSESSED VALUE:   | 136,300   | 152,600  | 16,300                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 136,300   | 152,600  | 16,300                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 3 T18N R2W PART OF E 1/2 OF NW FRL 1/4 COM AT W 1/4 COR TH S 89 DEG 45MIN 14SEC E 1284.08FT ALONG E-W 1/4 LINE TH N 0DEG 23MIN 31SEC W ALONG W 1/8 LINE 764.10FT TH CONT N 0DEG 33MIN 131SEC W 400.02FT TH S 89DEG 57MIN 01SEC E 239.75FT TH S 400FT TH N 89DEG 57MIN W 235.85FT TO POB SUBJ TO & WITH EASEMENT AS REC IN L361-P568 AKA PARCEL A 2.2 ACRES<br>SPLIT ON 02/04/2004 FROM 100-003-204-001-00; |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-003-204-001-02</b><br><br>PROPERTY ADDRESS:<br><b>EAGLE CREST LANE<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WOODS JENNIFER MARIE & JOHN<br>4300 EAGLE CREST LANE<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 402 (RESIDENTIAL-VACANT)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 402 (RESIDENTIAL-VACANT)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$15</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 11,130  | 11,686   |
| 2. ASSESSED VALUE:  |  | 13,100  | 17,800   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 13,100  | 17,800   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |   |  |
| LEGAL DESCRIPTION:<br>SEC 3 T18N R2W PART OF E 1/2 OF NW FRL 1/4 COM AT W 1/4 COR TH S 89 DEG 45' 14" E 1284.08 FT ALONG E-W 1/4 LINE TH N 0 DEG 23' 31" W ALONG W 1/8 LINE 1164.20 FT TH S 89 DEG 57' 01" E 239.75 FT TO POB TH CONT TH S 89 DEG 57' 01" E 239 FT TH S 400 FT TH N 89 DEG 57' 01" W 239 FT TH N 400 FT TO POB SUBJ TO & WITH EASEMENT AS REC IN L361-P568 AKA PARCEL B 2.2 ACRES<br>SPLIT ON 02/04/2004 FROM 100-003-204-001-00; |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-003-204-001-03</b><br><br>PROPERTY ADDRESS:<br><b>4280 EAGLE CREST LANE<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SMITH DARCY J & TRAYTON A<br>4280 EAGLE CREST LANE<br>GLADWIN MI 48624   |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$620</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 0                                 | 23,650  | 23,650                                       |
| 2. ASSESSED VALUE:  | 0                                 | 48,600  | 48,600                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 0                                 | 48,600  | 48,600                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br><br>SEC 3 T18N R2W PART OF E 1/2 OF NW FRL 1/4 COM AT W 1/4 COR TH S 89 DEG 45MIN 14SEC E 1284.08FT ALONG E-W 1/4 LINE TH N 0DEG 23MIN 31SEC W ALONG W 1/8 LINE 1164.20FT TH S 89DEG 57MIN 01SEC E478.75FT TO POB TH CONT TH S 89DEG 57MIN 1 SEC E 239FT TH S 400FT TH N 89DEG 57MIN 1 SEC W 239FT TH N 400FT TO POB SUBJ TO & WITH EASEMENT AS REC IN L361-P568 AKA PARCEL C 2.2 ACRES<br>SPLIT ON 02/04/2004 FROM 100-003-204-001-00; |                                   |   |  |

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|                        |                          |   |
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| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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# THIS IS NOT A TAX BILL

L-4400

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-003-204-001-04</b><br><br>PROPERTY ADDRESS:<br><b>60 REIDS LANE<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SCHMIDTMICHAEL<br>60 REIDS LANE<br>GLADWIN MI 48624   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$53</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 40,509  | 42,534   | 2,025  |
| 2. ASSESSED VALUE:   | 68,300  | 69,800   | 1,500  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 68,300  | 69,800   | 1,500  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 3 18 2W PART OF E 1/2 OF NW FRL 1/4 BEG S 89 DEG 45MIN 14SEC E 1990.53FT ALONG E-W 1/4 LINE & N 591.56FT FROM W 1/4 COR TH CONT N 175FT TH N 89DEG 57MIN 01SEC W 400FT TH S 175FT TH S 89DEG 57MIN 1 SEC E 400FT TO POB SUBJ TO & WITH 66FT EASEMENT AS REC IN L736-P284<br>AKA PARCEL D 1.6 ACRES<br>Split on 02/04/2004 from 100-003-204-001-00; |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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**Notice of Assessment, Taxable Valuation, and Property Classification**

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |                                   |  |  |
|---|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-003-204-001-05</b><br><br>PROPERTY ADDRESS:<br><b>44 REIDS LANE<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>ODALYS FORTES & GUDELLA MARQUET<br>2614 W HIGHWOOD RD<br>BEAVERTON MI 48612  |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$207</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 93,765                            | 98,453   | 4,688  |
| 2. ASSESSED VALUE:  | 96,000                            | 114,300  | 18,300                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 96,000                            | 114,300  | 18,300                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |  |  |
| LEGAL DESCRIPTION:<br><br>SEC 3 18 2W PART OF E 1/2 OF NW FRL 1/4 BEG AT A PT S 89°15'14" E ALONG E-W 1/4 LINE 1990.53 FT & N 475.39 FT FROM W 1/4 COR TH CONT N 116.17 FT TH N 89°57' 01" W 313.85 FT TO W 1/8 LINE; TH S 00°33'31" E 433.04 FT; TH S 89°41'45" E 343.14 FT; TH N 145 FT; TH S 89°41'45" E 366.50 FT TO POB AND P/O E 1/2 OF NW FRACT 1/4 BEG @ POINTS 89°45'14" E ALNG E-W 1/4 LNE 1990.53 FT & N 330.39 FT FROM W 1/4 CORNR TH N 89°41'45" W 366.50 FT; TH N 145 FT; TH S 89°41'45" E 366.50 FT; TH S 145 FT TO POB.<br><br>SUBJ TO 66 FT WIDE ESMNT FOR IN/EGRESS DES AS BEG @ POINT S 89°45'14" E ALNG E-W LNE 1990.53 FT FROM W 1/4 CRNR TH N 1166.56 FT; TH N 89°57'01" W; TH S 00°33'23" E 66 FT; TH S 89°57'01" E 651.12 FT TH S 1100.34 FT; TH S 1100.34 FT; TH S 89°45'14" E 66 FT TO POE. |                                   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-003-204-002-00</b><br><br>PROPERTY ADDRESS:<br><b>66 REIDS LN<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SIMMONS JOHNNY F & VIRGINIA<br>11388 SHERIDAN RD<br>MONTROSE MI 48457   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$44</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 19,851   | 20,843   |
| 2. ASSESSED VALUE:   |  | 25,100   | 40,400   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 25,100   | 40,400   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br><br>SEC 3 18 2W PART OF E 1/2 OF NW 1/4 FRL 1/4 BEG S 89DEG 45MIN 14SEC E ALONG E-W 1/4 LINE 2607.26FT & N 0DEG 17MIN 27SEC W ALONG N-S 1/4 LINE 330FT FROM 1/4 COR OF SEC TH CONT N ODEG 17MIN 27SEC W 389.02FT TH W 575.98FT TH S 386.56FT TH S 89DEG 45MIN 14SEC E 576.74FT TO POB AKA PARCEL 7 |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-003-204-003-00</b><br><br>PROPERTY ADDRESS:<br><b>4300 W M61<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SMITH MINDY L<br>4300 W M61<br>GLADWIN MI 48624  |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$52</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 40,009                            | 42,009  | 2,000  |
| 2. ASSESSED VALUE:  | 56,200                            | 64,400  | 8,200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 56,200                            | 64,400  | 8,200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 3 18 2W PART OF NW 1/4 COM S 89° 45' 14" E OF W 1/4 COR 1303.63FT TO POB TH CONT E 480FT TH N 00° 9' 44" W 330FT TH N 89° 45' 14" W 480FT TH S 0° 9' 44" E 330FT TO POB AKA PARCEL A AS PER SURVEY SUBJ TO R/W & EASEMENT OF RECORD.<br>DESC CORR 9/26/17 |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-003-204-004-00</b><br><br>PROPERTY ADDRESS:<br><b>4270 W M61<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>KUKULIS RUSSELL H<br>4270 W M61<br>GLADWIN MI 48624  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$62</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 46,936  | 49,282   |
| 2. ASSESSED VALUE:  |  | 61,700  | 69,300   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 61,700  | 69,300   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |   |  |
| LEGAL DESCRIPTION:<br><br>SEC 3 T18N R2W PART OF NW 1/4 COM AT W 1/4 COR TH S 89DEG 45'14" E 1783.63FT TO POB TH CONT S 89DEG 45' 14" E 180FT TH N 0DEG 9'44" W 330FT TH N 89DEG 45' 14" W 180FT TH S 0DEG 9' 44" E 330FT TO POB. DESCRIPTION PER W 994/943 |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-003-300-001-00</b><br><br>PROPERTY ADDRESS:<br><b>4257 W M61<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BALL BENTON & LANA<br>401 N ANTLER<br>GLADWIN MI 48624                | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$84</b>                  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 38,179   | 40,087   | 1,908  |
| 2. ASSESSED VALUE:   | 45,800   | 66,500   | 20,700                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 45,800   | 66,500   | 20,700                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 3 18 2W NE 1/4 OF SW 1/4 EXC N 240FT OF W 16RDS & 200FT SQ BEG 40RDS W OF NE COR & EXC N 430FT OF E 180 FT |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-003-300-001-01</b><br><br>PROPERTY ADDRESS:<br><b>4255 W M61</b><br><b>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>RAL REALTY LLC<br>8509 VASSAR RD<br>GRAND BLANC MI 48439  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$74</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 33,548   | 35,225   | 1,677  |
| 2. ASSESSED VALUE:   | 48,700   | 55,000   | 6,300  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 48,700   | 55,000   | 6,300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 3 18 2W PART OF NE 1/4 OF SW 1/4 BEG S 89DEG 59MIN E 2427.79FT FROM W 1/4 COR TH CONT S 89DEG 59MIN E 180FT TO N-S 1/4 LINE TH S 0DEG 38MIN 45 SEC E 430FT TH N 89DEG 59MIN W 180FT TH N 0DEG 38MIN 45SEC W 430FT TO POB |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-003-300-002-00</b><br><br>PROPERTY ADDRESS:<br><b>4259 W M61<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SWANSTRA JEFFREY B & BECK CHERRI<br>5063 CLENDENING RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$32</b>                          |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 14,344   | 15,061   |
| 2. ASSESSED VALUE:  |  | 17,200   | 20,600   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 17,200   | 20,600   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>SEC 3 18 2W COM 40RDS W OF NE COR OF NE 1/4 OF SW 1/4 TH S 200FT TH E 200FT TH N 200FT TH W 200FT TO POB            |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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L-4400

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-003-300-003-00</b><br><br>PROPERTY ADDRESS:<br><b>4339 W M61<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>PETERSEN ALYSHIA ANNE<br>4339 W M61<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)                                    |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$15</b>       |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 11,538  | 12,114   |
| 2. ASSESSED VALUE:   |  | 29,300  | 29,900   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 29,300  | 29,900   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                |  |   |  |
| LEGAL DESCRIPTION:<br>SEC 3 T18N R2W COM NW COR OF NE 1/4 OF SW 1/4 TH E 16RDS TH S 240FT TH W 16RDS TH N 240FT TO POB |  |   |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
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L-4400

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|  |  |   |  |
|--|--|---|--|
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| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>STRUNK BRADLEY C<br>4355 W M61<br>GLADWIN MI 48624  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$31</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 23,868  | 25,061   |
| 2. ASSESSED VALUE:   |  | 36,600  | 43,800   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 36,600  | 43,800   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |   |  |
| LEGAL DESCRIPTION:<br>T18N R2W SEC 3 PART OF THE NW 1/4 OF THE SW 1/4 BEG S 89 DEG 18 MIN 59 SEC E ALNG THE E/W 1/4 LINE 1013.04 FT FROM THE W 1/4 COR TH CONT S 89 DEG 18 MIN 59 SEC E 271 FT TO THE W 1/8 LINE TH S 41 MIN 23 SEC W 321.5 FT TH N 89 DEG 18 MIN 59 SEC W 271 FT TH N 41 MIN 23 SEC E 321.5 FT TO THE POB AKA PARCEL E SPLIT FROM 003-300-004-00 1999 |  |   |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-003-300-004-02</b><br><br>PROPERTY ADDRESS:<br><b>4425 M61</b><br><b>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>EASTON RICHARD & DAWN D<br>191 RIVER OAKS PT<br>GLADWIN MI 48624   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$4,135</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 18,715   | 112,200  | 93,485                                       |
| 2. ASSESSED VALUE:  | 29,500   | 112,200  | 82,700                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 29,500   | 112,200  | 82,700                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS</b>   |  |  |  |
| LEGAL DESCRIPTION:<br><br>P/O NW 1/4 OF SW 1/4 SEC 3 T18N R2W BEG S 89°18'59" E ALNG THE E/W 1/4 LINE 471.04 FT FROM W 1/4 COR TH CONT S 89°18'59" E 271 FT TH S 00°41'23" W 321.5 FT TH N 89°18'59" W 271.00 FT TH N 00°41'23" E 321.5 FT TO POB.M EXC M61 ROW ON NRTHRLY SIDE THEREOF. 2A +/-<br><br>SUBJTO ESMNTS RESTRICTIONS AND ROW OF RECORD.<br>PARCEL C SPLIT FROM 003-300-004-00 1999 |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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L-4400

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-003-300-004-03</b><br><br>PROPERTY ADDRESS:<br><b>21 GROUT RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>PATE JOSHUA MICHAEL & JANELLE ANN<br>21 GROUT RD<br>GLADWIN MI 48624   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$73</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 55,650  | 58,432   | 2,782  |
| 2. ASSESSED VALUE:  | 58,100  | 65,700   | 7,600  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 58,100  | 65,700   | 7,600  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>P/O NW 1/4 OF SW 1/4 SEC 3 T18N R2W BEG AT W 1/4 COR TH S 89°18'59" E ALNG E/W 1/4 LINE 200.04 FT TH S 00°41'23" W 321.5 FT TH N 89°18'59" W 203.51 FT TO THE W SEC LINE TH N 01°18'30" E 321.52 FT TO THE POB<br><br>AKA PARCEL A SPLIT FROM 003-300-004-00 1999 |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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L-4400

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-003-300-004-11</b><br><br>PROPERTY ADDRESS:<br><b>GROUT RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BALL ADAM R & SARAH K TRUST<br>7261 TERRY RD<br>SAGINAW MI 48609 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)                                     |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$38</b>             | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 28,870  | 30,313   | 1,443  |
| 2. ASSESSED VALUE:  | 42,500  | 42,700   | 200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 42,500  | 42,700   | 200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>NW 1/4 OF SW 1/4 SEC 3 T18N R2W EXC N 321.52 FT OF NW 1/4 OF THE SW 1/4                                   |   |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).



# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-003-300-004-12</b><br><br>PROPERTY ADDRESS:<br><b>BUZZELL RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BUZZ & BALE LLC<br>7261 TERRY RD<br>SAGINAW MI 48609 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 102 (AGRICULTURAL-VACANT)                                  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 102 (AGRICULTURAL-VACANT)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$102</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 78,081  | 81,985   |
| 2. ASSESSED VALUE:  |  | 79,900  | 86,600   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 79,900  | 86,600   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>T18N R2W SEC 3 S 1/2 OF THE SW 1/4  |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-003-302-002-00</b><br><br>PROPERTY ADDRESS:<br><b>4373 W M61<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>EAGLESON LARRY & MARIE<br>4373 W M61<br>GLADWIN MI 48624   |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$52</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 39,895                            | 41,889  | 1,994  |
| 2. ASSESSED VALUE:  | 48,700                            | 67,200  | 18,500                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 48,700                            | 67,200  | 18,500                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br>T18N R2W SEC 3 BEG S 89°18'59" E ALNG THE E/W 1/4 742.04 FT FROM THE W 1/4 COR TH CONT S 89°18'59" E 271 FT TH S 00°41'23" W 321.50 FT TH N 89°18'59" W 271 FT TH N 00°41'23" E 321.5 FT TO THE POB AKA PARCEL D SPLIT FROM 26-100-003-300-004 1999 |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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L-4400

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-003-302-004-00</b><br><br>PROPERTY ADDRESS:<br><b>4475 W M61</b><br><b>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>RECHLIN NICHOLAS<br>4475 W M61<br>GLADWIN MI 48624  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$23</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 17,818  | 18,708   |
| 2. ASSESSED VALUE:   |  | 25,400  | 42,200   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 25,400  | 42,200   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>T18N R2W SEC 3 BEG S 89°18'59"E 200.04 FT FROM THE W 1/4 COR TH CONT S 89°18'59" SEC E 271 FT TH S 00°41'23" W 321.5 FT TH N 89°18'59" W 271 FT TH N 00°41'23 " E 321.5 FT TO THE POB AKA PARCEL B SPLIT FROM 26-100-003-300-004-00 1999 |  |   |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-003-400-001-01</b><br><br>PROPERTY ADDRESS:<br><b>10 S MCCULLOCH<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>GARY ANDY & CHRISTY<br>70 S MCCULLOCH ROAD<br>GLADWIN MI 48624                     | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$24</b>                               | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 10,953   | 11,500   | 547  |
| 2. ASSESSED VALUE:  | 23,500   | 24,400   | 900  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 23,500   | 24,400   | 900  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 3 T18N R2W PART OF NE 1/4 OF SE 1/4 COM AT A PT 330FT S OF E 1/4 COR TH W 330FT TH S 132FT TH E 330FT TH N 132FT TO POB |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

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L-4400

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-003-400-001-03</b><br><br>PROPERTY ADDRESS:<br><b>70 S MCCULLOCH<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>GARY ANDY & CHRISTY<br>70 S MCCULLOCH<br>GLADWIN MI 48624  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$54</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 40,913  | 42,958   | 2,045  |
| 2. ASSESSED VALUE:  | 63,700  | 78,100   | 14,400                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 63,700  | 78,100   | 14,400                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 3 18 2W PARCEL COM 462FT S OF NE COR OF NE FRL 1/4 OF SE FRL 1/4 TH W 330FT TH N 132FT TH W 180FT TH S 528FT TH E 510FT TH N 396FT TO POB |   |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|  |                                   |  |  |
|--|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-003-400-001-07</b><br><br>PROPERTY ADDRESS:<br><b>4055 W M61<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>ROBERSON DUANE A & BEVERLY J<br>ROBERSON DUANE A JR<br>4055 W M61<br>GLADWIN MI 48624   |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$32</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 14,344                            | 15,061   | 717  |
| 2. ASSESSED VALUE:   | 20,800                            | 33,000   | 12,200                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 20,800                            | 33,000   | 12,200                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |  |  |
| LEGAL DESCRIPTION:<br>SEC 3 18 2W NE 1/4 OF SE FRL 1/4 EXC W 715.97FT OF N 285FT & EXC E 510 FT THERE OF ALSO EXC COMM AT E 1/4 COR TH N 89DEG 45MIN 10SEC W 600FT TH S 0DEG 14 MIN 50SEC W 285FT TH N 89DEG 45MIN 10 SEC W 325FT TO POB TH N 89 DEG 45 MIN 10 SEC W 386.44 FT TH S 0 DEG 39 MIN 59 SEC E 973.63FT TH S 89 DEG 50 MIN 34 SEC E 812.30FT TH N 0 DEG 57MIN 17SEC W 658.38FT TH N 89DEG 45 MIN 10 SEC W 427.57FT TH N 0DEG 14MIN 50SEC E 314FT TO POB |                                   |  |  |

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|                        |                          |   |
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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-003-400-001-10</b><br><br>PROPERTY ADDRESS:<br><b>118 MCCULLOCH RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>ROBERSON DUANE JR & JOAN<br>118 MCCULLOCH RD<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                      |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$60</b>             | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 45,900  | 48,195   | 2,295  |
| 2. ASSESSED VALUE:  | 67,900  | 83,500   | 15,600                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 67,900  | 83,500   | 15,600                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 3 18 2W S 264FT OF E 510FT OF NE 1/4 OF SE FRL 1/4  |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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L-4400

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-003-400-001-15</b><br><br>PROPERTY ADDRESS:<br><b>4049 W M61<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>LONG SHELLEY M<br>4049 W M61<br>GLADWIN MI 48624                                    |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$45</b>                                   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 34,619  | 36,349   |
| 2. ASSESSED VALUE:   |  | 53,400  | 53,600   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 53,400  | 53,600   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |   |  |
| LEGAL DESCRIPTION:<br>T18N-R2W PART NE 1/4 OF SE 1/4 SEC 3 COM 600FT W OF E 1/4 COR OF SD SEC 3 TH S 285FT TH W 210FT TH N 285FT TH E 210FT TO POB |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-003-400-001-16</b><br><br>PROPERTY ADDRESS:<br><b>6 S MCCULLOCH RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>KEEN JEREMY<br>6 S MCCULLOCH RD<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$80</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 61,281  | 64,345   |
| 2. ASSESSED VALUE:   |  | 79,300  | 95,700   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 79,300  | 95,700   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 3 18 2W PARCEL LAND COM AT NE 1/4 COR OF SEC 3 TH S 330FT TH W 510FT TH N 330FT TH E 510FT TO SEC COR OR POB SUBJ EASE L316-P113 |  |   |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-003-400-002-00</b><br><br>PROPERTY ADDRESS:<br><b>4069 W M61<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>TUCKER DYLAN J<br>4069 W M61<br>GLADWIN MI 48624                     | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$73</b>                 | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 55,317  | 58,082   | 2,765  |
| 2. ASSESSED VALUE:  | 63,900  | 70,600   | 6,700  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 63,900  | 70,600   | 6,700  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 3 T18N R2W COM 810FT W OF NE COR OF NE 1/4 OF SE FRL 1/4 TH W 115FT TH S 285FT TH E 115 TH N 285FT TO POB |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-003-400-003-01</b><br><br>PROPERTY ADDRESS:<br><b>4147 W M61<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MATTHEWS DOUGLAS & TONYA<br>4147 W M61<br>GLADWIN MI 48624   |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 92,037                            | 96,638  | 4,601  |
| 2. ASSESSED VALUE:  | 126,700                           | 140,600   | 13,900                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 126,700                           | 140,600   | 13,900                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br>T18N R2W SEC 3 PART OF THE W 1/2 OF THE SE 1/4 COM AT THE NE COR TH S 734 FT TH W 275 FT TH N 734 FT TH E 275 FT TO THE POB<br>SPLIT 26-100-003-400-003-00 1999 |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

**Notice of Assessment, Taxable Valuation, and Property Classification**

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-003-400-003-11</b><br><br>PROPERTY ADDRESS:<br><b>W M61<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MATTHEWS DOUGLAS LEE & TONYA<br>4147 W M61<br>GLADWIN MI 48624   |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 402 (RESIDENTIAL-VACANT)  |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 402 (RESIDENTIAL-VACANT)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$49</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 37,318                            | 39,183  | 1,865  |
| 2. ASSESSED VALUE:  | 48,800                            | 64,600  | 15,800                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 48,800                            | 64,600  | 15,800                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br>P/O W 1/2 OF SE 1/4 OF SEC 3 T18N R2W COMM @ S 1/4 CRNR OF SEC 3; TH S89°55'55"E 614.93 FT TO POB; TH CONT S89°55'55"E 271.65 FT;<br>TH N00°04'05"E 251.00 FT; TH S89°55'55"E 118.00 FT; TH S00°04'05"W 251.00 FT; TH S89°55'55"E 324.00 FT; TH N00°39'59"W 1783.34 FT; TH<br>N89°45'10"W 275.00 FT; TH N00°39'59"W 734.00 FT; TH N89°45'10"W 426.04 FT; TH S00°22'44"E 2519.40 FT TO POB.<br>35.58A +/-<br><br>SUBJ TO ANY/ALL RESTR RSVN ESMTS ROW & ZON OR GOVT REG OF REC IF ANY. |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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# THIS IS NOT A TAX BILL

L-4400

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-003-400-003-12</b><br><br>PROPERTY ADDRESS:<br><b>W M61<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MATTHEWS DOUGLAS LEE & TONYA<br>4147 W M61<br>GLADWIN MI 48624  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 402 (RESIDENTIAL-VACANT)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 402 (RESIDENTIAL-VACANT)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$41</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 31,059  | 32,611   |
| 2. ASSESSED VALUE:   |  | 38,200  | 51,700   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 38,200  | 51,700   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>P/O W 1/2 OF SE 1/4 SEC 3 T18N R2W BEG @ S 1/4 CRNR OF SEC 3; TH N00°22'44"W 1787.37 FT; TH S89°45'10"E 614.95 FT; TH S00°22'44"E 1785.45 FT; TH N89°55'55"W 614.93 FT POB. 25.22A +/-<br><br>SUBJ TO ANY/ALL RESTR RSVN ESMTS ROW & ZON OR GOVT REG OF REC IF ANY.<br><br>TO 26-100-003-400-003-01 1999<br>SPLIT ON 11/13/2019 FROM 100-003-400-003-10; |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |                                   |  |  |
|--|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-003-400-003-13</b><br><br>PROPERTY ADDRESS:<br><b>4235 W M61<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>RUIZ ANTHONY M & CABRERA YOLANDA C<br>2930 D RD<br>LOXAHATCHEE FL 33470   |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$161</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 72,671                            | 76,304   | 3,633  |
| 2. ASSESSED VALUE:   | 78,000                            | 94,400   | 16,400                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 78,000                            | 94,400   | 16,400                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |  |  |
| LEGAL DESCRIPTION:<br><br>P/O W 1/2 OF SE 1/4 SEC 3 T18N R2W COMM @ S 1/4 CRNR OF SEC 3; TH N00°22'44"W 1787.37 FT TO POB; TH CONT N00°22'44"W 733.95 FT;<br>TH S89°45'10"E 334.00 FT; TH S00°22'44"E 733.95 FT; TH N89°45'10"W 334.00 FT TO POB. 5.63A +/-<br><br>SUBJ TO ANY/ALL RESTR RSVN ESMTS ROW & ZON OR GOVT REG OF REC IF ANY.<br><br>SPLIT TO 26-100-003-400-003-01 1999<br>SPLIT ON 11/13/2019 FROM 100-003-400-003-10 |                                   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-003-400-003-14</b><br><br>PROPERTY ADDRESS:<br><b>W M61<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MATTHEWS KEITH J & BRENDA<br>720 E GORDONVILLE RD<br>MIDLAND MI 48640   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$13</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 5,864  | 6,157  |
| 2. ASSESSED VALUE:   |  | 14,900   | 23,800   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 14,900   | 23,800   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br><br>P/O W 1/2 OF SE 1/4 SEC 3 T18N R2W COMM @ S 1/4 CRNR OF SEC 3; TH N00°22'44"W 2521.32 FT; TH S89°45'10"E 334.00 FT TO POB; TH CONT S89°45'10"E 280.95 FT; TH S00°22'44"E 733.95 FT; TH N89°45'10"W 280.95 FT; TH N00°22'44"W 733.95 FT TO POB. 4.73A +/-<br><br>SUBJ TO ANY/ALL RESTR RSVN ESMTS ROW & ZON OR GOVT REG OF REC IF ANY.<br><br>SPLIT TO 26-100-003-400-003-01 1999<br>SPLIT ON 11/13/2019 FROM 100-003-400-003-10; |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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# THIS IS NOT A TAX BILL

L-4400

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-003-400-004-00</b><br><br>PROPERTY ADDRESS:<br><b>4150 W BUZZELL RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WOODBURY TODD S<br>4150 BUZZELL RD<br>GLADWIN MI 48624          |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$44</b>               |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 33,900  | 35,595   |
| 2. ASSESSED VALUE:   |  | 33,900  | 36,300   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 33,900  | 36,300   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 3 18 2W COM 324FT W OF SE COR OF SW 1/4 OF SE 1/4 TH N 251FT TH W 118FT TH S 251FT TH E 118FT TO POB |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).



# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-003-400-004-04</b><br><br>PROPERTY ADDRESS:<br><b>100 MCCULLOCH RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>GARY ANDY L & CHRISTY L<br>70 S MCCULLOCH RD<br>GLADWIN MI 48624  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$23</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 10,600   | 11,130   | 530  |
| 2. ASSESSED VALUE:   | 27,600   | 28,300   | 700  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 27,600   | 28,300   | 700  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 3 18 2W PART OF NE 1/4 OF SE 1/4 BEG S 0DEG 57MIN 10SEC E ALONG E SEC LINE 858.02FT FROM E 1/4 COR TH CONT S 0DEG 57MIN 10SEC E 135FT TH N 89DEG 50MIN 47SEC W 510FT TH N 0DEG 57MIN 10SEC W 135FT TH S 89DEG 50MIN 57SEC E 510FT TO POB |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-003-400-005-00</b><br><br>PROPERTY ADDRESS:<br><b>190 MCCULLOCH RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HART HARRY BRAUN JR & WALLACE DEE &<br>DRAVES JANET SUE<br>7257 AUDUBON<br>ALGONAC MI 48001 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 101 (AGRICULTURAL-IMPROVED)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 101 (AGRICULTURAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$26</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 20,110  | 21,115   |
| 2. ASSESSED VALUE:   |  | 69,600  | 70,400   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 69,600  | 70,400   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 3 T18N R2W SE 1/4 OF SE 1/4  |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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# THIS IS NOT A TAX BILL

L-4400

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|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-003-401-001-00</b><br><br>PROPERTY ADDRESS:<br><b>4107 W M61<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MELLING ABBY J<br>4107 W M61<br>GLADWIN MI 48624   |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$188</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 143,390                           | 150,559   | 7,169  |
| 2. ASSESSED VALUE:  | 146,300                           | 155,900   | 9,600  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 146,300                           | 155,900   | 9,600  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 3 18 2W N 285FT OF W 390.97FT OF NE 1/4 OF<br>SE FRL 1/4 AND COM N 89DEG 45MIN 10SEC W 600FT & S 0DEG 14MIN 50SEC W 285 FROM TH E 1/4 COR TH N 89DEG 45MIN 10SEC W<br>386.44FT TH S 0DEG 39MIN 59SEC E 973.63FT TH S 89DEG 50MIN 34SEC E 812.3FT TH N 0DEG 57MIN 17SEC W 658.38FT TH N 89DEG 45MIN<br>10SEC W 427.57FT TH N 0DEG 14MIN 50SEC E 314FT TO POB |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-004-100-001-01</b><br><br>PROPERTY ADDRESS:<br><b>249 N GROUT RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>AUER STEPHEN J & ANNA M<br>249 N GROUT RD<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$44</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 33,596  | 35,275   |
| 2. ASSESSED VALUE:   |  | 49,000  | 57,600   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 49,000  | 57,600   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br><br>SEC 4 18 2W PART OF NE 1/4 OF NE FRL 1/4 BEG AT NE COR TH S 89DEG 48MIN W ALONG CENTERLINE OF CO RD 257FT TH S 0DEG 30MIN W 308.86 TH N S 89DEG 30MIN E 257FT TH N 0DEG 30MIN E 312FT TO POB |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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**Notice of Assessment, Taxable Valuation, and Property Classification**

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|   |  |  |  |
|---|--|--|--|
| <b>FROM:</b><br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | <b>PARCEL IDENTIFICATION</b><br><br>PARCEL NUMBER: <b>100-004-100-001-03</b><br><br>PROPERTY ADDRESS:<br><b>4725 WILLFORD RD<br/>GLADWIN, MI 48624</b>   |  |
| <b>OWNER'S NAME &amp; ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:</b><br><br>KRAUS VICTOR J II<br>4725 WILLFORD RD<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| <b>ASSESSMENT CHANGE REASONS</b><br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$33</b>  |  | <b>PRIOR AMOUNT<br/>YEAR: 2023</b>   | <b>CURRENT<br/>TENTATIVE AMOUNT<br/>YEAR: 2024</b> |
| <b>1. TAXABLE VALUE:</b>  |  | 14,701   | 15,436   |
| <b>2. ASSESSED VALUE:</b>   |  | 23,400   | 42,500   |
| <b>3. TENTATIVE EQUALIZATION FACTOR:</b> 1.000  |  |  |  |
| <b>4. STATE EQUALIZED VALUE (SEV):</b>  |  | 23,400   | 42,500   |
| <b>5. There WAS or WAS NOT a transfer of ownership on this property in 2023</b> <b>WAS NOT</b>  |  |  |  |
| <b>LEGAL DESCRIPTION:</b><br>SEC 4 T18N R2W PART OF NE1/4 OF NE FRL1/4 BEG S 89DEG 56'25" E ALONG N SEC LINE 1321.90FT & S 00DEG 23'34" E ALONG E 1/8 LINE 271.68FT FROM N 1/4 COR TH S80 DEG 31'15" E ALG CTR LN WILLFORD RD 89.20FT TH CONT ALG SD C-L N 86DEG 32'24" E 389.71FT TH S 01DEG 10'36" E 941.44FT TH N 89DEG 00'36" W ALG N 1/8 LN 490.05FT TH N 00DEG 23'34" W ALG E 1/8 LN 923.96FT BACK TO POB SUBJ TO RD ROW OVER N 33FT.<br>SURVEY LIBER 001-273 |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                               |                                 |  |
|-------------------------------|---------------------------------|--|
| <b>Name:</b><br>DAVID J BROWN | <b>Phone:</b><br>(231) 881-4000 | <b>Email Address:</b><br>TOWNSHIPASSESSING@GMAIL.COM |
|-------------------------------|---------------------------------|--|

|  |
|--|
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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-004-100-001-04</b><br><br>PROPERTY ADDRESS:<br><b>219 N GROUT RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>TRUEBLOOD DONNA<br>219 N GROUT RD<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$55</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 41,928  | 44,024   |
| 2. ASSESSED VALUE:   |  | 62,300  | 69,800   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 62,300  | 69,800   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 4 18 2W PART OF NE 1/4 OF NE FRL 1/4 BEG ON E SEC LINE S 0DEG 25MIN 38SEC E 1105.60FT FROM NE COR OF SEC TO T POB TH CONT S 0DEG 25MIN 38SEC E 125FT TO SE COR OF NE 1/4 OF NE FRL 1/4 TH ALONG N 1/8 LINE N 89DEG 36SEC W 447.13FT TH N 0DEG 25 MIN 38SEC W 125FT TH S 89DEG 36SEC E TO POB |  |   |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

**Notice of Assessment, Taxable Valuation, and Property Classification**

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-004-100-001-05</b><br><br>PROPERTY ADDRESS:<br><b>4513 WILLFORD RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>GRIMMETT SOPHIE<br>4513 WILLFORD RD<br>GLADWIN MI 48624  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$27</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 20,295  | 21,309   |
| 2. ASSESSED VALUE:  |  | 39,600  | 46,200   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 39,600  | 46,200   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |   |  |
| LEGAL DESCRIPTION:<br><br>SEC 4 18 2W PART OF NE 1/4 OF NE FRL 1/4 COM AT NE COR OF SEC TH S 0DEG 25MIN 38SEC E 1230.60FT TO N 1/8 LINE TH N 89G 36MIN W 447.13FT TH N 0DEG 25 MIN 38SEC E 817.54FT TH N 89DEG 34MIN 22SEC E 40FT TO T POB TH CONT N 89DEG 34MIN 22SEC E 150FT TH N 0DEG 25MIN 38SEC W 398.86FT TO CENTERLINE OF CO RD TH S 75DEG 19MIN 51SEC W 140.92FT TH S 55DEG 16MIN 52SEC W 16.23FT TH S 0DEG 25MIN 38SEC E 355.05FT TO POB |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |                                   |  |  |
|---|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-004-100-001-06</b><br><br>PROPERTY ADDRESS:<br><b>4585 WILLFORD RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>GRIMMETT HOWARD L & CYNTHIA L LTRST<br>21285 EDGEWATER DR<br>PORT CHARLOTTE FL 33952   |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$23</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 10,533                            | 11,059   | 526  |
| 2. ASSESSED VALUE:  | 16,900                            | 20,800   | 3,900  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 16,900                            | 20,800   | 3,900  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |  |  |
| LEGAL DESCRIPTION:<br>SEC 4 T18N R2W PART OF NE 1/4 OF NE FRL 1/4 BEG S 00 DEG 25' 38" E 675.0 FT ALONG E SEC LINE & S 89DEG 34' 22" W 447.0 FT & S 00 DEG 25' 38" E 544.54 FT TO N 1/8 LINE & N 89 DEG 00' 36" W 385.77 FT & N 01 DEG 10' 36" W 664.44 FT TO POB TH CONT N 01 DEG 10' 36" W 277.0 FT TH N 77 DEG 35' 32" E 152.93 FT TH S 05 DEG 9' 57" E 307.53 FT TH S 89 DEG 49' 24" W 171.39 FT TO POB. SPLIT ON 10/01/2006 FROM 100-004-100-001-50; |                                   |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-004-100-001-07</b><br><br>PROPERTY ADDRESS:<br><b>4545 WILLFORD RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>GREAVES CARL R & LARRABEE BRANDIE K<br>4545 WILLFORD RD<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$138</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 105,525   | 110,801  |
| 2. ASSESSED VALUE:   |  | 113,100   | 144,400  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 113,100   | 144,400  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br><br>P/O NE 1/4 OF NE FRL 1/4 SEC 4 T18N R2W BEG S 00°25'38" E 675.0 FT ALONG E SEC LINE & S 89°34'22" W 447.0 FT TO POB TH S 00°25'38" E 544.54 FT TH N 89°00'36" W 385.77 FT TH N 01°10'36" W 664.44 FT TH N 88°49'24" E 171.39 FT TH N 05°09'57" W 307.53 FT TO CNTR OF WILLFORD RD TH N 77°35'32" E 14.61 FT TH N 55°16'52" E 331.75 FT TH S 00°25'38" E 355.05 FT TH S 89°34'22" W 40 FT TH S 00°25'38" E 273.00 FT TO POB. SPLIT ON 10/01/2006 FROM 100-004-100-001-50; |  |   |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |                            |   |  |
|--|----------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                            | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-004-100-001-10</b><br><br>PROPERTY ADDRESS:<br><b>229 N GROUT RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>ALEXANDER PATRICIA C<br>229 N GROUT RD<br>GLADWIN MI 48624  |                            | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                            |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |                            |   |  |
| PRIOR YEAR'S CLASSIFICATION: 002 (NEW SPLIT/COMBINE)   |                            | The 2024 Inflation rate Multiplier is: 1.05   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:   | PRIOR AMOUNT<br>YEAR: 2023 | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: 2024   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 0                          | 23,423  | 23,423                                       |
| 2. ASSESSED VALUE:   | 0                          | 48,500  | 48,500                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                            |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 0                          | 48,500  | 48,500                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                            |   |  |
| LEGAL DESCRIPTION:<br><br>PART OF THE NORTHEAST¼ OF THE FRACTIONAL NORTHEAST¼ OF SECTION 4, T18N-R2W, MORE PARTICULARLY DESCRIBED AS:<br>COMMENCING AT THE NORTHEAST CORNER OF SAID SECTION 4; THENCE S 00° 23' 05" E, ALONG THE EAST LINE OF SAID SECTION 4,<br>827.00 FEET TO THE POINT OF BEGINNING; THENCE S 00° 23' 09" E, ALONG SAID EAST LINE, 278.26 FEET; THENCE N 88° 58' 47" W, 447.13<br>FEET; THENCE N 00° 23' 08" W, 419.29 FEET; THENCE N 89° 36' 52" E, 159.99 FEET; THENCE S 00° 23' 07" E, 152.00 FEET; THENCE<br>N 89° 36' 52" E, 287.00 FEET TO THE POINT OF BEGINNING.<br>PARCEL CONTAINS 3.357 ACRES OF LAND MORE OR LESS. |                            |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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L-4400

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|   |                         |  |  |
|---|-------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                         | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-004-100-001-20</b><br><br>PROPERTY ADDRESS:<br><b>N GROUT RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>ALEXANDER ANTHONY W<br>229 N GROUT RD<br>GLADWIN MI 48624  |                         | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                         |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 402 (RESIDENTIAL-VACANT)   |                         |  |  |
| PRIOR YEAR'S CLASSIFICATION: 002 (NEW SPLIT/COMBINE)  |                         | The 2024 Inflation rate Multiplier is: 1.05  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:  | PRIOR AMOUNT YEAR: 2023 | CURRENT TENTATIVE AMOUNT YEAR: 2024  | CHANGE FROM PRIOR YEAR TO CURRENT YEAR |
| 1. TAXABLE VALUE:   | 0                       | 9,300  | 9,300                                  |
| 2. ASSESSED VALUE:  | 0                       | 9,300  | 9,300                                  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                         |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 0                       | 9,300  | 9,300                                  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS</b>   |                         |  |  |
| LEGAL DESCRIPTION:<br>TOWNSHIP OF GROUT, COUNTY OF GLADWIN, STATE OF MICHIGAN.<br>PART OF THE NORTHEAST 1/4 OF THE FRACTIONAL NORTHEAST 1/4 OF SECTION 4, T18N-R2W, MORE PARTICULARLY DESCRIBED AS:<br>COMMENCING AT THE NORTHEAST CORNER OF SAID SECTION 4; THENCE S 00° 23' 05" E, ALONG THE EAST LINE OF SAID SECTION 4,<br>675.00 FEET TO THE POINT OF BEGINNING; THENCE S 00° 23' 10" E, ALONG SAID EAST LINE, 152.00 FEET; THENCE S 89° 36' 52" W, 287.00<br>FEET; THENCE N 00° 23' 07" W, 152.00 FEET; THENCE N 89° 36' 52" E, 287.00 FEET TO THE POINT OF BEGINNING.<br>PARCEL CONTAINS 1.001 ACRES OF LAND MORE OR LESS. |                         |  |  |

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L-4400

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-004-100-002-00</b><br><br>PROPERTY ADDRESS:<br><b>243 N GROUT RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>STEINKE MARTIN & ERICA<br>243 N GROUT RD<br>GLADWIN MI 48624  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$51</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 23,241   | 24,403   | 1,162  |
| 2. ASSESSED VALUE:   | 35,800   | 38,400   | 2,600  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 35,800   | 38,400   | 2,600  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 4 18 2W PART OF NE 1/4 OF NE FRL 1/4-COM S 0DEG 30MIN W 312FT ALONG SEC LINE FROM NE COR FOR T POB TH N 89DEG 30MIN W 257FT TH S 00DEG 30MIN W 90FT TH S 89DEG 30MIN E 257FT TH N 00DEG 30MIN E 90FT ALONG SEC LINE TO POB |  |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-004-100-003-00</b><br><br>PROPERTY ADDRESS:<br><b>239 N GROUT RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>ANDERSON JULIE ANN<br>239 N GROUT RD<br>GLADWIN MI 48624  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$45</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 34,471  | 36,194   | 1,723  |
| 2. ASSESSED VALUE:   | 52,900  | 77,700   | 24,800                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 52,900  | 77,700   | 24,800                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 4 18 2W PART OF NE 1/4 OF NE FRL 1/4-COM S 0DEG 30MIN W 402FT FROM NE COR OF TH N 89DEG 30MIN W 447FT TH S 00DEG 30MIN W 273FT TH S 89DEG 30MIN E 447FT TH N 00DEG 30MIN E 273FT |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-004-100-004-01</b><br><br>PROPERTY ADDRESS:<br><b>WILLFORD RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>STOVALL MICHAEL & LINDA<br>4064 EMERALD PINE DR<br>COMMERCE TWP MI 48390  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$10</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 867  | 1,100  |
| 2. ASSESSED VALUE:   |  | 1,000  | 1,100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 1,000  | 1,100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 4 18 2W COM ON N LINE OF NE FRL 1/4 4.68CH W OF NE COR TH S 54° 30' 00" W 3.35 CH TH N 1.43 CH TO N SEC LN TH E ALNG SEC LN 3.03 CH TO THE POB SPLIT 004-100-004-00 1998 .24 ACRES DEED RESTRICTION UNBUILDABLE PARCEL |  |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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|   |                                   |   |  |
|---|-----------------------------------|---|--|
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| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>GENSMANWM & TAMMY<br>4749 WILLFORD RD<br>GLADWIN MI 48624  |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |                                   |   |  |
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| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 17,947                            | 18,844  | 897  |
| 2. ASSESSED VALUE:  | 28,000                            | 32,200  | 4,200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 28,000                            | 32,200  | 4,200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 4 18 2W PART OF NW 1/4 OF NE 1/4 BEG N 89DEG 30MIN 8SEC E ALONG N SEC LINE 483.24FT FROM N 1/4 COR OF SEC TH CONT N 89DEG 30MIN 8SEC E 132FT TH S 1DEG 15MIN 5SEC W 330FT TH S 89DEG 30MIN 8SEC W 132FT TH N 1DEG 15MIN 5SEC E 330FT TO POB |                                   |   |  |

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

**Notice of Assessment, Taxable Valuation, and Property Classification**

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-004-100-006-02</b><br><br>PROPERTY ADDRESS:<br><b>4627 WILLFORD RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>CAMERON STEVEN & JULIE TRUST<br>4627 WILLFORD RD<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$72</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 54,968  | 57,716   |
| 2. ASSESSED VALUE:  |  | 76,400  | 97,400   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 76,400  | 97,400   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 4 T18N R2W PART OF NW 1/4 OF NE FRL 1/4 BEG S 89 DEG 56'25" E ALONG N SEC LINE 1321.90FT & S 00DEG 23'34" E ALONG E 1/8 LINE 282.78FT FROM N 1/4 COR TH CONT S 00DEG 23'34" E 397.86FT TH N 86DEG 11'26" W 224.56FT TH N 03DEG 12'44"E 504.93FT TO CENTER LINE OF WILLFORD RD TH S 57DEG 53'19" E ALONG SD RD 228.08FT TO POB |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN,MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-004-100-006-03</b><br><br>PROPERTY ADDRESS:<br><b>4781 WILLFORD RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>CAMERON TERRY & MARCIA TRUST<br>4781 WILLFORD RD<br>GLADWIN MI 48624  |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$82</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 62,851                            | 65,993  | 3,142  |
| 2. ASSESSED VALUE:   | 87,600                            | 98,400  | 10,800                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 87,600                            | 98,400  | 10,800                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br>P/O NE¼ OF SEC 4 T18N R2W DESC AS BEG @ N 1/4 CRNR OF SEC 4; TH S 89°54'19" E 483.24 FT; TH S 01°50'38" W 330.00 FT; TH N 89°55'23" W 470.62 FT; TH N 00°20'52" W 330 FT TO POB. 3.612 A<br><br>SUBJ TO RESTR RESERVATIONS ESMNTS AGREEMNTS COVENANTS ROW ZONING & GOVERNMENTAL REG IF ANY.<br><br>2019 LL ADJ W/100-004-100-006-00. COMB HERE W/100-04-100-006-01 |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-004-100-006-10</b><br><br>PROPERTY ADDRESS:<br><b>4710 W M61<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>CAMERON PEGGY J<br>4710 W M61<br>GLADWIN MI 48624  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)   |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$102</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 77,883  | 81,777   |
| 2. ASSESSED VALUE:  |  | 112,700   | 126,600  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 112,700   | 126,600  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>P/O THE W½ OF THE NE¼ SEC 4 TL 8N R2W COMM @ N¼ CRNER OF SEC 4; TH S 89°54'19" E 615.24 FT TO POB; TH S 89°54'19" E 285.76 FT;<br>TH S 00° 21'58" E 28.38 FT; TH S 55°13'16" E 277.98 FT; TH S 03°14'20" W 480.13 FT; TH S 86°09'50" E 224.56 FT; TH S 00° 21'58" E 1851.67<br>FT; TH N 89°07'38" W 1323.16 FT; TH N 00°20'52" W 2184.33 FT; TH S 89°55'09" E 602.62 FT; TH N 01°50'38" E 330.00 FT TO POB.<br>68.267 A +/-<br><br>SUBJ TO: RESTRICTIONS RESERVATIONS EASEMENTS AGREEMENTS COVENANTS RIGHTS-OF-WAY ZONING AND GOVERNMENTAL<br>REGULATIONS IF ANY. |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-004-100-008-00</b><br><br>PROPERTY ADDRESS:<br><b>4610 W M61<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>TOWNSEND ROBERT J & NICKI F<br>4610 W M61<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$70</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 53,457  | 56,129   |
| 2. ASSESSED VALUE:   |  | 70,000  | 71,400   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 70,000  | 71,400   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |   |  |
| LEGAL DESCRIPTION:<br>SEC 4 18 2W PARCEL COM E 1/4 COR SEC TH N 89DEG 48MIN W 924FT TH N 01DEG 15MIN W 78FT TO NLY R/W M-61 FOR T POB TH N 01DEG 15MIN W 327FT TH S 88DEG 45MIN W 132FT TH S 01DEG 15MIN E 320.55FT TO NLY LINE SD HWY TH ALONG SD HWY ELY 132.15FT TO POB |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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L-4400

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-004-100-009-00</b><br><br>PROPERTY ADDRESS:<br><b>101 N GROUT RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>AUGUSTINE VINCENT & ROSE<br>101 N GROUT RD<br>GLADWIN MI 48624  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$42</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 32,306  | 33,921   |
| 2. ASSESSED VALUE:   |  | 54,400  | 60,600   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 54,400  | 60,600   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |   |  |
| LEGAL DESCRIPTION:<br>SEC 4 18 2W PART OF SE 1/4 OF NE 1/4-COM N 01DEG 15MIN W ALONG E SEC LINE 669FT & N 89DEG 48MIN W 33FT FROM E 1/4 COR TH N 89DEG 48MIN W = TO E-W 1/4 LINE 165FT TH N 01DEG 15MIN W 132FT TH S 89DEG 48MIN E 165FT TH S 01DEG 15MIN E 132FT TO POB |  |   |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-004-100-010-00</b><br><br>PROPERTY ADDRESS:<br><b>4614 W M61<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>PLUDE MARGARET<br>4614 W M61<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$61</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 46,732  | 49,068   |
| 2. ASSESSED VALUE:  |  | 94,200  | 108,000  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 94,200  | 108,000  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |   |  |
| LEGAL DESCRIPTION:<br><br>SEC 4 18 2W PART OF SE 1/4 OF NE 1/4 BEG N 89DEG 09MIN 12SEC W ALONG E-W 1/4 LINE 1056FT FROM E 1/4 COR OF SD SEC TH CONT N 89DEG 09MIN 12SEC W 267.67FT TO W LINE OF SE 1/4 OF NE 1/4 OF SD SEC TH N 00DEG 23MIN 35SEC W ALONG SD W-LINE 405FT TH S 89DEG 09MIN 12SEC E 267.43FT TH S 00DEG 25MIN 38SEC E 405FT BACK TO POB SUBJECT TO HWY ROW |  |   |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-004-104-001-01</b><br><br>PROPERTY ADDRESS:<br><b>4577 W M61</b><br><b>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>COENEN JOHN & DARLENE<br>4577 W M61<br>GLADWIN MI 48624                  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$32</b>                     | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 24,318  | 25,533   | 1,215  |
| 2. ASSESSED VALUE:  | 37,200  | 49,300   | 12,100                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 37,200  | 49,300   | 12,100                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W SEC 4 COM AT E/4 COR 536 FT W TH CONT W 388FT TH N 405FT TH E 388FT TH S 405FT TO POB SUBJECT TO HWY ROW |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

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L-4400

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|  |                                   |  |  |
|--|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-004-104-001-02</b><br><br>PROPERTY ADDRESS:<br><b>121 N GROUT RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HERSHBERGER KATIE G<br>205 10TH ST SE<br>ROCHESTER MN 55904-6448  |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |                                   |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 30,930                            | 32,476   | 1,546  |
| 2. ASSESSED VALUE:   | 44,300                            | 53,300   | 9,000  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 44,300                            | 53,300   | 9,000  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W PART OF SE 1/4 OF THE NE 1/4 BEG AT THE NE COR TH W 300 FT TH S 473 FT TH E 300 FT TH 473 FT TO THE POB SPLIT FROM 004-104-001-00 1998 3.25 ACRES |                                   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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L-4400

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-004-104-001-03</b><br><br>PROPERTY ADDRESS:<br><b>27 N GROUT RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>RICHEY KENNETH & JEAN<br>1743 DAYTON<br>SAGINAW MI 48601  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$89</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 40,279   | 42,292   |
| 2. ASSESSED VALUE:   |  | 57,300   | 65,100   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 57,300   | 65,100   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br><br>SEC 4 18 2W SE 1/4 OF NE 1/4 BEG S 55 MIN 1 SEC E 1972.5 FT FROM THE NW COR OF SEC TH CONT S 55°01' E 237.88 FT TH S 89°59'21" W 188.56 FT N 43°01' E 223.55 FT TH N 77°07'25" E 68.71 FT TH N 89°59'21" E 114.76 FT TO THE POB TOGETHER WITH AND SUBJECT TO A 30 FT EASEMENT AS RECORDED SPLIT FROM 004-104-001-20 1999 |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-004-104-001-04</b><br><br>PROPERTY ADDRESS:<br><b>29 N GROUT RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>AUGUSTINE MICHAEL & GAYLENE<br>29 N GROUT RD<br>GLADWIN MI 48624  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$9</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 6,863   | 7,206  | 343  |
| 2. ASSESSED VALUE:   | 20,900  | 26,000   | 5,100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 20,900  | 26,000   | 5,100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 4 T18N R2W PART OF SE 1/4 OF NE 1/4 COM 1972.5FT S OF NE COR OF SEC TH S 89°59'21" W 114.76FT TH S 77°57'25" W 68.71FT TO POB TH S 89°59'21" W 188.56FT TH S 00°43'01" W 223.55FT TH N 89°59'21" E 188.56FT TH N 00°43'01" E 223.55FT TO POB TOGETHER W 30FT EASEMENT AS REC |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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L-4400

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-004-104-002-00</b><br><br>PROPERTY ADDRESS:<br><b>N GROUT RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>AUSTUSTINE VINCENT L & ROSE ANN<br>101 N GROUT<br>GLADWIN MI 48624   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$15</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 11,439  | 12,010   | 571  |
| 2. ASSESSED VALUE:  | 16,700  | 16,800   | 100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 16,700  | 16,800   | 100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 4 T18N R2W SE 1/4 OF NE 1/4 DESC AS BEG N 01DEG 25'49" W ALG E SEC LN 1320.02FT & N 89DEG 01'03" W ALG N 1/8 LN 300FT FROM E 1/4 COR TH CONT N 89DEG 01'03" W ALG N 1/8 LN 1023.03FT TO E 1/8 LN TH S 00DEG 23'56" E ALG 1/8 LN 472.99FT TH S 89DEG 01'03" E 1023.29FT TH N 00DEG 25'49" W 473FT TO POB SUBJ TO EASEMENT<br>SPLIT 2004 FROM 100-004-104-001-24; |   |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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L-4400

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-004-104-003-00</b><br><br>PROPERTY ADDRESS:<br><b>101 N GROUT RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>AUGUSTINE VINCENT & ROSEANN<br>101 N GROUT RD<br>GLADWIN MI 48624  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$27</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 20,871  | 21,914   | 1,043  |
| 2. ASSESSED VALUE:  | 32,400  | 34,600   | 2,200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 32,400  | 34,600   | 2,200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 4 T18N R2W SE 1/4 OF NE 1/4 EXC S 405FT OF W 787.67FT THEREOF & EXC PARCEL COM N 01DEG 15' W ALG E SEC LN 459.12FT FROM E 1/4 COR TH W 377.12FT TH N 223.50FT TH S 89DEG 48' E 188.56FT TH N 77DEG 57'25" E 68.71FT TH N 89DEG 48' W 83.24FT TH N 01DEG 15' W 132FT TH S 89DEG 48' E 165FT TH S 01DEG 15' E 132FT TH E TO E 1/4 LN TH S 237.88FT TO POB & EXC N 473FT +/- THEREOF.<br>SPLIT 2004 FROM 100-004-104-001-24; |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

**Notice of Assessment, Taxable Valuation, and Property Classification**

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-004-200-001-00</b><br><br>PROPERTY ADDRESS:<br><b>4950 W M61<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>FARMA PROPERTIES LLC<br>2127 ADDISON HILLS CT<br>OXFORD MI 48370   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 201 (COMMERCIAL-IMPROVED)   |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 201 (COMMERCIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$337</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 152,500  | 160,125  |
| 2. ASSESSED VALUE:  |  | 152,500  | 170,900  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 152,500  | 170,900  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br><br>SEC 4 18 2W THAT PART OF NW FRL 1/4 OF NW FRL 1/4 COM AT NW COR TH E ALONG N SEC LINE 804.50FT TH S 0DEG 4MIN E 1057FT TO NLY ROW LINE OF HWY M-61 TH ALONG SD HWY N 57DEG 47MIN 42SEC W 512.81FT TH 429.66FT ON A 5804.65FT RADIUS CURVE TO LEFT HAVING LONG CHORD BEARING N 59DEG 52MIN 50SEC W 429.08FT TO W SEC LINE TH N 0DEG 4MIN W 568.38FT TO POB |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-004-200-001-01</b><br><br>PROPERTY ADDRESS:<br><b>4907 WILLFORD RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HALL DONALD & RUTH<br>4907 WILLFORD RD<br>GLADWIN MI 48624  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$38</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 28,801  | 30,241   | 1,440  |
| 2. ASSESSED VALUE:   | 38,800  | 52,700   | 13,900                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 38,800  | 52,700   | 13,900                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 4 18 2W PART OF N FRL 1/2 OF NW 1/4 COM AT A PT ON SEC LINE 804.5FT E OF NW COR TH S 1057.7FT TO FENCE LINE TH SELY ALONG FENCE LINE 176FT TH ELY ALONG FENCE LINE 442.2FT TH N 1166FT TO N SEC LINE TH W 586.5FT TO POB |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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L-4400

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-004-200-001-02</b><br><br>PROPERTY ADDRESS:<br><b>4891 WILLFORD RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>NASH ANITA J (WYCKOFF)<br>4891 WILLFORD RD<br>GLADWIN MI 48624   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$1,176</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 0   | 44,821   | 44,821                                       |
| 2. ASSESSED VALUE:  | 0   | 90,700   | 90,700                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 0   | 90,700   | 90,700                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 4 18 2W PART OF N FRL 1/2 OF NW FRL 1/4 LYING N OF MICH HWY M-61 COM AT PT 1391FT E OF NW COR TH E ALONG SEC LINE 372FT TH S 1172.5FT TH N 88DEG 59MIN W 372FT TH N 1166FT TO POB |   |  |  |

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-004-200-001-03</b><br><br>PROPERTY ADDRESS:<br><b>4859 WILLFORD RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>DUDA ROBERT & CHERYL<br>39202 DONALD ST<br>LIVONIA MI 48154   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$37</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 16,609   | 17,439   | 830  |
| 2. ASSESSED VALUE:   | 41,400   | 58,400   | 17,000                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 41,400   | 58,400   | 17,000                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 4 18 2W N FRL 1/2 OF NW FRL 1/4 LYING N OF HWY M-61 EXC COM AT NW COR TH E ALONG SEC LINE 1763FT TH S 1172.7FT TO A FENCE LINE TH W ALONG SD FENCE 814.2FT TO HWY M-61 ROW TH NWLY ALONG SD ROW 1126.9FT TO W SEC LINE TH N 562.3FT TO POB |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-004-200-002-00</b><br><br>PROPERTY ADDRESS:<br><b>123 SHEARER RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WIBLEY WESLEY V & ANITA RLT<br>123 SHEARER RD<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                       |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$38</b>              | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 28,803  | 30,243   | 1,440  |
| 2. ASSESSED VALUE:   | 35,900  | 49,000   | 13,100                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 35,900  | 49,000   | 13,100                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 4 18 2W N 1/2 OF NW 1/4 LYING S OF HWY M-61  |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-004-200-003-00</b><br><br>PROPERTY ADDRESS:<br><b>259 SHEARER RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>TRIPP DEBRA JUNE &<br>WARK SANDRA ANN<br>WARK SANDRA<br>4542 BENCHLEY DR<br>BEAVERTON MI 48612 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)   |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$50</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 37,934  | 39,830   |
| 2. ASSESSED VALUE:  |  | 68,600  | 74,100   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 68,600  | 74,100   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 4 18 2W SW 1/4 OF NW 1/4 LYING S & W OF HWY M-61  |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-004-200-004-10</b><br><br>PROPERTY ADDRESS:<br><b>4846 W M61<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BOWEN LLOYD R & JEAN LVG TRUST<br>4846 W M61<br>GLADWIN MI 48624   |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$73</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 55,887                            | 58,681  | 2,794  |
| 2. ASSESSED VALUE:  | 69,200                            | 96,100  | 26,900                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 69,200                            | 96,100  | 26,900                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 4 18 2W THAT PART OF SW 1/4 OF NW 1/4 LYING N & E HWY M-61 & THAT PART OF SE 1/4 OF NW 1/4 COM AT NW COR THEREOF TH E 20RDS TH S 22RDS TO N SIDE OF M-61 R/W TH ALONG SD R/W TO PT 14RDS S OF POB TH N TO POB |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-004-200-005-00</b><br><br>PROPERTY ADDRESS:<br><b>4750 W M61<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>CAMERON MARILYN<br>11029 PINES TRAIL<br>ROSCOMMON MI 48653  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$104</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 46,845   | 49,187   |
| 2. ASSESSED VALUE:   |  | 58,900   | 71,700   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 58,900   | 71,700   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br><br>SEC 4 18 2W COM ON N LINE OF HWY M-61 417FT N OF SE COR OF SE 1/4 OF NW FRL 1/4 TH N 903FT TH W 660FT TH S 612FT TO N LINE OF HWY TH SELY = TO & 75FT N OF CEN LINE OF M-61 727.7FT TO POB |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-004-200-006-00</b><br><br>PROPERTY ADDRESS:<br><b>4796 W M61<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>CLEMONS JUSTIN & NEWMAN KRYSTA<br>4796 W M61<br>GLADWIN MI 48624  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$83</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 63,240  | 66,402   |
| 2. ASSESSED VALUE:   |  | 76,000  | 87,800   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 76,000  | 87,800   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br><br>SEC 4 18 2W COM 660FT W OF NE COR OF SE 1/4 OF NW FRL 1/4 TH S 0DEG 20MIN 30SEC E 612.15FT NWLY ALONG M-61 TO A PT THAT BEARS N 60DEG 16MIN 30SEC W 201.75FT & N 0DEG 20MIN 30SEC W 515FT TO N 1/8 LINE TH S 88DEG 50MIN E 174.6FT BACK TO POB |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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# THIS IS NOT A TAX BILL

L-4400

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-004-200-007-00</b><br><br>PROPERTY ADDRESS:<br><b>W M61<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BOWEN LLOYD R & JEAN LVG TRUST<br>4846 W M61<br>GLADWIN MI 48624  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 402 (RESIDENTIAL-VACANT)  |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 402 (RESIDENTIAL-VACANT)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$6</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 2,828  | 2,969  |
| 2. ASSESSED VALUE:   |  | 9,400  | 9,800  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 9,400  | 9,800  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br><br>SEC 4 18 2W PART OF SE 1/4 OF NW 1/4-COM AT A PT ON N 1/8 LINE WHICH IS N 88DEG 50MIN W 834.6FT FROM NE COR OF SD DESC TH N 88DEG 50MIN W 159.8FT TH S 02DEG 33MIN W 409.6FT TH S 58DEG 50MIN E ALONG NLY R/W OF HWY M-61 211.6FT TH N 0DEG 20MIN 30SEC W 515.5FT TO POB |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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**Notice of Assessment, Taxable Valuation, and Property Classification**

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-004-200-009-00</b><br><br>PROPERTY ADDRESS:<br><b>4853 W M61<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>PETERS PATRICK & ANGELLA K<br>4853 W M61<br>GLADWIN MI 48624  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$50</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 38,443  | 40,365   |
| 2. ASSESSED VALUE:   |  | 53,500  | 63,100   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 53,500  | 63,100   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 4 18 2W PART OF SE 1/4 OF NW 1/4 BEG S 88DEG 44'57" E ALG E-W 1/4 LN 1330.53FT TH N 00DEG 11'09" W ALG W 1/8 LN 379.62FT FROM W 1/4 COR OF SD SEC TH CONT N 00DEG 11'09" W ALG W 1/8 LN 539.27FT TO SLY ROW LN OF M-61 HWY TH ALG SD SLY ROW LN M-61 HWY ON FOLL 2 COURSES: S 57DEG 57'45" E 314.18FT TH 10.49FT ON A 5804.65FT RADIUS CURVE TO THE LEFT HAVING A LONG CHORD BEARING S 58DEG 00'52" E 10.49FT TH S 00DEG 09'28" E 373.05FT TH N 88DEG 44'57" W = TO SD E-W 1/4 LN 274.57FT BACK TO POB PER SURVEY S3/460.<br>DESC COR 1/6/17 |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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|   |                                   |  |  |
|---|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-004-200-010-00</b><br><br>PROPERTY ADDRESS:<br><b>4863 W M61<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>ROBINETTE JON C & BETTY<br>2711 DAVER ST<br>MIDLAND MI 48642   |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$1,169</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 31,818                            | 45,300   | 13,482                                       |
| 2. ASSESSED VALUE:  | 39,700                            | 45,300   | 5,600  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 39,700                            | 45,300   | 5,600  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS</b>   |                                   |  |  |
| LEGAL DESCRIPTION:<br><br>SEC 4 18 2W COM AT INTER SLY R/W HWY M-61 WITH N-S 1/4 LINE TH NWLY ALONG SLY R/W OF HWY 1006.92FT TO A PT THAT LIES N 61DEG 16MIN 15SEC W 189.69FT FROM NW COR LOT 1 CONNOR SUB SD PT BEING T POB TH S 00DEG 55MIN E 275.78FT = TO & 165FT W OF W LINE OF SD LOT 1 TH N 88DEG 36MIN W 148FT TH N 00DEG 55MIN W 360.21FT TO SLY R/W M-61 TH SELY ALONG R/W TO POB |                                   |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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# THIS IS NOT A TAX BILL

L-4400

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-004-200-011-00</b><br><br>PROPERTY ADDRESS:<br><b>4793 W M61<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HORTONAMY<br>4793 W M61<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$41</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 31,154  | 32,711   |
| 2. ASSESSED VALUE:   |  | 38,500  | 53,200   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
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| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 4 18 2W COM 45RDS W OF SE COR OF SE 1/4 OF NW 1/4 TH W 35RDS TH N 23RDS TH E 25RDS TH N TO CEN OF HWY M-61 TH SE<br>ALONG HWY TO PT DUE N OF POB TH S TO POB |  |   |  |

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-004-300-001-00</b><br><br>PROPERTY ADDRESS:<br><b>4789 CONNOR RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BALLARD HELEN ESTATE<br>8283 DUFFIELD RD<br>GAINES MI 48436 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)                                |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$53</b>           |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 40,753  | 42,790   |
| 2. ASSESSED VALUE:   |  | 109,100   | 124,300  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 109,100   | 124,300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 4 T18N R2W NE 1/4 OF SW 1/4  |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-004-300-002-00</b><br><br>PROPERTY ADDRESS:<br><b>BUZZELL RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SHEARER NANCY R<br>485 S SHEARER<br>GLADWIN MI 48624   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$75</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 56,836  | 59,677   | 2,841  |
| 2. ASSESSED VALUE:  | 106,200   | 121,100  | 14,900                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 106,200   | 121,100  | 14,900                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 4 18 2W W 1/2 OF SW 1/4 EXC PARCEL COM S ALONG W LINE OF SEC 1963.68FT FROM W 1/4 COR OF SD SEC TH E AT RT ANGLE 280FT TH S PAR TO SD W LINE 155.57FT TH W 280FT TO W LINE SD SEC TH ALONG SD W LINE N 155.57FT TO POB & SE 1/4 OF SW 1/4 |   |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-004-300-004-00</b><br><br>PROPERTY ADDRESS:<br><b>485 S SHEARER RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SHEARER NANCY<br>485 S SHEARER RD<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$63</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 47,739  | 50,125   |
| 2. ASSESSED VALUE:   |  | 62,000  | 69,200   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 62,000  | 69,200   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |   |  |
| LEGAL DESCRIPTION:<br>SEC 4 T18N R2W PART OF SW 1/4 OF SW 1/4 COM S ALONG W SEC LINE 1963.68FT FROM W 1/4 COR TH E AT ANG R 280FT TH S = W/W SEC LINE 155.57FT TH W 280FT TO SD W LINE TH N 155.57 |  |   |  |

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-004-400-002-00</b><br><br>PROPERTY ADDRESS:<br><b>4674 W BUZZELL RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BUZZELL WYATT AUSTIN<br>4674 W BUZZELL RD<br>GLADWIN MI 48624   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$90</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 68,666  | 72,099   | 3,433  |
| 2. ASSESSED VALUE:   | 141,300   | 161,200  | 19,900                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 141,300   | 161,200  | 19,900                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>P/O W 1/2 OF SE 1/4 OF SEC 4 T18N R2W BEG @ S 1/4 CRNR OF SEC 4; TH N 00°49'04"E 2299.97 FT; TH S 89°07'38" E 660 FT; TH S 00°49'04"W 66 FT; TH S 89°07'38" E 661.68 FT TO E 1/8 LN OF SEC 4; TH S 01°04'30"W ALNG E 1/8 LN 2217.97 FT TO S LNE OF SEC 4; TH N 89°49'38" W ALNG S LNE 1311.81 FT TO POB. 68.284 A +/-<br><br>SUBJ TO RESTR/RESERV/ESMNTS/AGRMNTS/CVNTS/ROW/ZONING & GVT REGS IF ANY. |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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L-4400

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-004-400-003-00</b><br><br>PROPERTY ADDRESS:<br><b>4653 W M61<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>GOODWIN MICHELLE & MATTHEW<br>4653 W M61<br>GLADWIN MI 48624   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$71</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 54,248  | 56,960   | 2,712  |
| 2. ASSESSED VALUE:  | 68,300  | 87,800   | 19,500                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 68,300  | 87,800   | 19,500                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 4 T18N R2W PART OF THE NW 1/4 OF THE SE 1/4 BEG N 89°9'12" W ALNG THE EW 1/4 LINE 1323.67 FT FROM THE E 1/4 COR TH CONT N 89°9' 12" W ALNG E W 1/4 LINE 310 FT TH S 1°18' 56" W PARALLEL TO E SEC LINE 330 FT TH S 89° 9' 12" 310 FT TH N 1°18' 56" E 330 FT TO THE POB |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-004-400-003-01</b><br><br>PROPERTY ADDRESS:<br><b>BUZZELL RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BUZZELL NANCY J & MIELKE KRISTINA J<br>400 CLENDENING ST<br>GLADWIN MI 48624   |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$4</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 3,248                             | 3,410   | 162  |
| 2. ASSESSED VALUE:  | 13,300                            | 20,700  | 7,400  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 13,300                            | 20,700  | 7,400  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br><br>P/O NW 1/4 OF SE 1/4 OF SEC 4 T18N R2W COMM @ S 1/4 CRNR OF SEC 4 TH N 00°49'04" E 2563.97 FT; TH S 89°07'38"E 660 FT TO POB; TH S 89°07'38"E 353.16FT; TH S 01°20'08" W 330 FT; TH N 89°07'38"W 350.18 FT; TH N 00°49'04"E 330 FT TO POB. 2.664 A +/-<br><br>SUBJ TO RESTR/RESERV/ESMNTS/AGRMNTS/CVNTS/ROW/ZONING & GVT REGS IF ANY. |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-004-400-004-00</b><br><br>PROPERTY ADDRESS:<br><b>4725 CONNER<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>GRAVLIN VANESSA<br>4725 CONNER<br>GLADWIN MI 48624                      | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$727</b>                   | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 44,984  | 72,700   | 27,716                                       |
| 2. ASSESSED VALUE:   | 57,900  | 72,700   | 14,800                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 57,900  | 72,700   | 14,800                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 4 18 2W COM NW COR OF W 1/2 OF SE 1/4 TH E 40RDS TH S 16RDS TH W 40RDS TH N 16RDS TO POB EXC E 394FT THEREOF |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-004-400-004-01</b><br><br>PROPERTY ADDRESS:<br><b>4705 CONNOR DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>TROMBLEYELIZABETH & GREGORY<br>4705 CONNOR DR<br>GLADWIN MI 48624  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$50</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 37,889  | 39,783   |
| 2. ASSESSED VALUE:  |  | 48,400  | 56,200   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 48,400  | 56,200   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |   |  |
| LEGAL DESCRIPTION:<br><br>SEC 4 18 2W PART OF NW 1/4 OF SE 1/4 BEG S 89DEG 9MIN 12SEC E ALONG E-W 1/4 LINE 412FT FROM INT 1/4 COR TH CONT S 89DEG 9MIN 12SEC E 128FT TH S 1DEG 11MIN 48SEC W 264FT TH N 89DEG 9MIN 12SEC W 128FT TH N 1DEG 11MIN 48SEC E 264FT TO POB |  |   |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

|   |
|---|
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L-4400

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|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-004-400-004-02</b><br><br>PROPERTY ADDRESS:<br><b>4711 CONNER DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SHEARS CHARLIE<br>BREAULT AMBER<br>4711 CONNER DR<br>GLADWIN MI 48624  |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 27,884                            | 41,400  | 13,516                                       |
| 2. ASSESSED VALUE:  | 41,600                            | 41,400  | -200   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 41,600                            | 41,400  | -200   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 4 18 2W PART OF NW 1/4 OF SE 1/4 BEG S 89DEG 9MIN 12SEC E 266FT FROM INT 1/4 COR TH CONT S 89 DEG 9MIN 12SEC E 146FT TH S 1DEG 11MIN 48SEC W 264FT TH N 89DEG 9MIN 12SEC W 139.55FT TH N 0DEG 12MIN 12SEC W 264.02FT TO POB |                                   |   |  |

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|                        |                          |   |
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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-004-400-004-03</b><br><br>PROPERTY ADDRESS:<br><b>4661 CONNER DR<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MCAULAY ROBERT & MICHELLE<br>4661 CONNER DR<br>GLADWIN MI 48624   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$26</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 19,745  | 20,732   | 987  |
| 2. ASSESSED VALUE:   | 30,800  | 31,200   | 400  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 30,800  | 31,200   | 400  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 4 18 2W PART NW 1/4 OF SE 1/4 BEG S 89DEG 9MIN 12SEC E ALONG E-W 1/4 LINE 540FT FROM INT 1/4 COR TH CONT S 89DEG 9MIN 12 SEC E 120FT TH S 1DEG 11 MIN 48SEC W 264FT TH N 89DEG 9MIN 12SEC W 120FT TH N 1DEG 11MIN 48SEC E 264FT TO POB |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

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L-4400

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|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-004-401-001-00</b><br><br>PROPERTY ADDRESS:<br><b>4603 W M61<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BASS MATTHEW R & BRITTANY<br>4603 W M61<br>GLADWIN MI 48624  |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 80,800                            | 84,840  | 4,040  |
| 2. ASSESSED VALUE:  | 80,800                            | 93,600  | 12,800                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 80,800                            | 93,600  | 12,800                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br>T18N R2W SEC 4 BEG N 89°9'12" W 993.68 FT FROM THE E 1/4 COR TH CONT 89°9'12" W 330 FT TH S 1°2'14" W 330 FT TH S 89°9'12" E 330 FT TH N 1°2'14" E 330 FT TO POB AKA PARCEL A SPLIT FROM 004-400-001-00 ACRES 2.5 |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-004-401-002-00</b><br><br>PROPERTY ADDRESS:<br><b>4583 W M61<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>ALLISON RAYMOND C JR & MEREDITH S<br>4583 W M61<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$87</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 66,621  | 69,952   |
| 2. ASSESSED VALUE:   |  | 87,800  | 94,000   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 87,800  | 94,000   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |   |  |
| LEGAL DESCRIPTION:<br>T18N R2W SEC 4 BEG N 89 DEG 9 MIN 12 SEC W 663.68 FT FROM THE E 1/4 COR TH CONT N 89 DEG 9 MIN 12 SEC W ALNG THE E/W 1/4 LN 330 FT TH S 1 DEG 2 MIN 14 SEC W 330 FT TH S 89 DEG 8 MIN 12 SEC E 330 FT TH N 1 DEG 2 MIN 14 SEC E 330 FT TO THE POB AKA PARCEL B SPLIT FROM 004-400-001-00 ACRES 2.5 |  |   |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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|  |
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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).



# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-004-401-003-00</b><br><br>PROPERTY ADDRESS:<br><b>42 S GROUT RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WHITMAN JOHN<br>42 S GROUT RD<br>GLADWIN MI 48624  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$63</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 48,008  | 50,408   |
| 2. ASSESSED VALUE:  |  | 60,900  | 73,400   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 60,900  | 73,400   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>T18N R2W SEC 4 BEG AT THE E 1/4 COR OF SEC 4 TH S 1 DEG 18 MIN 30 SEC W ALNG THE E SEC LN 544.65 FT TH N 89 DEG 50 MIN 40 SEC W PARRELL TO THE S SEC LN 1321.25 FT TO THE E 1/8 LN TH N 1 DEG 2 MIN 14 SEC E ALNG THE 1/8 LN 230.57 FT TH S 89 DEG 09 MIN 12 SEC E PARRELL TO THE E/W 1/4 LN 660 FT TH N 1 DEG 2 MIN 14 SEC E 330 TO THE E/W 1/4 LN TH S 89 DEG 6 MIN 12 SEC E 663.68 FT TO THE POB AKA PARCEL C SPLIT 004-400-001-00 1998 ACRES11.78 |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |                                   |  |  |
|--|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-004-401-004-00</b><br><br>PROPERTY ADDRESS:<br><b>GROUT RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>LANGLOIS ROY M & JACQUELYN B<br>30068 MIRAGE CT<br>WARREN MI 48093  |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$861</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 11,130                            | 30,600   | 19,470                                       |
| 2. ASSESSED VALUE:   | 16,100                            | 30,600   | 14,500                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 16,100                            | 30,600   | 14,500                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS</b>  |                                   |  |  |
| LEGAL DESCRIPTION:<br><br>T18N R2W BEG S 1 DEG 18 MIN 30 SEC W ALNG THE E SEC LN 544.65 FT FROM THE E 1/4 COR TH CONT S 1 DEG 18 MIN 30 SEC W ALNG THE E SEC LN 330.28 FT TH N 89 DEG 50 MIN 40 SEC W 1319.68 FT TO THE E 1/8 LN TH N 1 DEG 2 MIN 14 SEC E 330.25 FT TH S 89 DEG 50 MIN 40 SEC E 1321.25 TO THE POB AKA PARCEL D SPLIT FROM 004-400-001-00 ACRES 10.01 |                                   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-004-401-005-00</b><br><br>PROPERTY ADDRESS:<br><b>100 S GROUT RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>NEUMANN ALBERT JR & ROSEMARY<br>100 S GROUT RD<br>GLADWIN MI 48624  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$107</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 81,760  | 85,848   |
| 2. ASSESSED VALUE:   |  | 108,500   | 115,400  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 108,500   | 115,400  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 4 18 2W PART OF NE 1/4 OF SE 1/4 BEG S 1DEG 18MIN 30SEC W ALG E SEC LINE 874.93FT FROM E 1/4 COR TH CONT S 1DEG 18MIN 30SEC W 330.67FT TH N 89DEG 50MIN 40SEC W 1318.12FT TO E 1/8 LINE TH N 1DEG 2MIN 14SEC E 330.65FT TH S 89DEG 50MIN 40SEC E 1319.68FT TO POB AKA PARCEL E PER SURVEY.<br>SPLIT FROM 4-400-001-00 1998 |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-004-404-001-00</b><br><br>PROPERTY ADDRESS:<br><b>GROUT RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>NEUMANN ALBERT & ROSEMARY<br>100 S GROUT RD<br>GLADWIN MI 48624  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$25</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 11,130   | 11,686   |
| 2. ASSESSED VALUE:  |  | 16,100   | 31,500   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 16,100   | 31,500   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>T18N R2W BEG S 1 DEG 18 MIN 30 SEC W ALNG THE E SEC LN 1205.60 FT FROM THE E 1/4 COR TH CONT S 1 DEG 18 MIN 30 SEC W 331.07 FT TH N 89 DEG 50 MIN 40 SEC W 1316.55 FT TO THE E 1/8 LN TH N 1 DEG 2 MIN 14 SEC E 331.04 TH S 89 DEG 50 MIN 40 SEC E 1318.12 FT TO THE POB AKA PARCEL F ACRES 10.01 |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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L-4400

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|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-004-404-002-00</b><br><br>PROPERTY ADDRESS:<br><b>174 S GROUT RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MILLER ELI J & ADA H<br>174 S GROUT RD<br>GLADWIN MI 48624  |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$867</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 69,544                            | 102,600   | 33,056                                       |
| 2. ASSESSED VALUE:   | 86,700                            | 102,600   | 15,900                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 86,700                            | 102,600   | 15,900                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br><br>PART OF THE SE OF THE SE OF SEC 4 BEG S 1 DEG 18 MIN 30 SEC W ALNG THE E SEC LINE 1536.67 FT FROM THE E 1/4 COR TH CONTIN 1 DEG 18 MIN 30 SEC W ALNG E SEC LINE 331.46 FT TH 89 DEG 50 MIN 40 SEC W PARALLEL TO THE S SEC LINE 1314.98 FT TO THE E 1/8 LINE TH N 1 DEG 2 MIN 14 SEC E ALNG THE E 1/8 LINE 331.43 FT TH S 89 DEG 50 MIN 40 SEC E 1316.55 FT TO THE POB SPLIT 1998 |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-004-404-003-00</b><br><br>PROPERTY ADDRESS:<br><b>202 S GROUT RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>GRUBB DALE F &SHELLY L<br>202 S GROUT RD<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$77</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 59,060  | 62,013   |
| 2. ASSESSED VALUE:  |  | 73,900  | 86,500   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 73,900  | 86,500   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |   |  |
| LEGAL DESCRIPTION:<br>SEC 4 T18N 2W BEG S 01 DEG 18' 30" W ALG E SEC LINE 1868.13 FT FROM E/4 COR TH CONT S 01 DEG 18' 30" W 331.86 FT TH N 89 DEG 50' 40" W 1313.41 FT TH N 01 DEG 02' 14" E 331.83 FT TH S 89 DEG 50' 40" E 1314.98 FT TO THE POB AKA PARCEL H SPLIT 1998<br>SPEC ADAPT HOUSING FOR DISABLED VETERAN MCL 211.7B EXEMPTION |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-004-404-005-11</b><br><br>PROPERTY ADDRESS:<br><b>4524 BUZZELL RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>PAQUETTE GEORGE SR & BETTY J TRUST<br>4524 BUZZELL RD<br>GLADWIN MI 48624  |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$32</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 24,766                            | 26,004  | 1,238  |
| 2. ASSESSED VALUE:  | 40,700                            | 47,800  | 7,100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 40,700                            | 47,800  | 7,100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br><br>SEC 4 18 2W P/O SE 1/4 OF SE 1/4 SEC 4 T18N R2W BEG S 1°18'30"W ALG E SEC LN 2199.99FT FROM E 1/4 COR TH CONT S 1°18'30"W 331.92FT TO SE COR OF SEC TH N 89° 50'40"W ALG S SEC LN 655.91FT TH N 1°10'22"E 331.91FT TH S 89°50'40"E 656.70FT TO POB AKA PARCEL-I AS PER SURVEY. SPLIT ON 12/15/2015 FROM 100-004-404-005-10; |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-004-404-005-12</b><br><br>PROPERTY ADDRESS:<br><b>4600 BUZZELL RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>GIBBINS JOHN & MARCIA<br>4600 BUZZELL RD<br>GLADWIN MI 48624  |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 0                                 | 94,568  | 94,568                                       |
| 2. ASSESSED VALUE:   | 0                                 | 130,600   | 130,600                                      |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 0                                 | 130,600   | 130,600                                      |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br><br>SEC 4 T18 2W P/O SE 1/4 OF SE 1/4 BEG N 89°50'40"W ALG S SEC LN 655.91FT FROM SE COR OF SEC TH CONT N 89°50'40"W ALG S SEC LN 655.92FT TO E 1/8 LN TH N 01° 02'14"E 331.89FT; TH S 89° 50'40"E 656.71FT TH S 1°10'22"W 331.91FT TO POB AKA PARCEL-J AS PER SURVEY. SPLIT ON 12/15/2015 FROM 100-004-404-005-10;<br><br>SPLIT/COMBINED ON 01/19/2016 FROM 100-004-404-005-10; |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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L-4400

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|  |                                   |  |  |
|--|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-005-100-002-01</b><br><br>PROPERTY ADDRESS:<br><b>5219 W M61<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>EDICK RUSTY V & ANNE M<br>5219 W M61<br>GLADWIN MI 48624  |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$3,518</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 82,396                            | 128,400  | 46,004                                       |
| 2. ASSESSED VALUE:   | 107,300                           | 128,400  | 21,100                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 107,300                           | 128,400  | 21,100                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS</b>  |                                   |  |  |
| LEGAL DESCRIPTION:<br><br>SEC 5 T18N R2W PART OF NW 1/4 OF NE 1/4 COM AT N 1/4 COR TH E ALG N SEC LINE 600FT TH S 510FT TH W 600FT TH N 510 FT TO POB & COM S 00DEG 00'42" E 570 FT FROM N 1/4 COR TH N 00DEG 00'42" W 60FT TH S 89DEG 36'15" E 560FT TH S 00DEG 00'45" E 12FT TH W TO POB EXC COM S 89DEG 36'15" E 600FT S 00DEG 00'42" E 510FT AND N 89DEG 36'15" W 40FT FROM N 1/4 COR TH S 89DEG 36'15" E 40FT TH N 00DEG 00'42" W 408.15FT TH N 89DEG 36'15" W 13FT TH S TO POB SUBJ TO M-61 ROW. |                                   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

**Notice of Assessment, Taxable Valuation, and Property Classification**

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-005-100-002-02</b><br><br>PROPERTY ADDRESS:<br><b>5189 W M61<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>LOUCH DONNA<br>5189 W M61<br>GLADWIN MI 48624  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$40</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 30,198  | 31,707   |
| 2. ASSESSED VALUE:  |  | 42,400  | 57,200   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 42,400  | 57,200   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |   |  |
| LEGAL DESCRIPTION:<br>SEC 5 18 2W NW 1/4 OF NE 1/4 EXC COM AT A PT ON E 1/8 LINE 75FT S OF CEN LINE HWY M-61 TH S ON SD 1/8 LINE 24RDS TH W AT ANG 20RDS TH N PARA W E 1/8 LINE TO SLY ROW M-61 TH SELY TO POB & EXC PARCEL COM AT N 1/4 COR TH E 600FT TH S 101.85FT TH N 89 DEG 36MIN 15SEC W 13FT TH S TO A PT THAT LIES 570 FT S & 560FT E OF POB TH NWLY 560FT TH N TO POB<br>SPLIT ON 10/24/2022 INTO 100-005-100-002-02;<br>PT OF NW1/4 OF NE1/4 OF SEC 5 T18N-R2W COMM AT THE N1/4 COR OF SAID SEC 5 TH S 89 DEG 37'01" E ALNG THE N LINE OF SAID SEC 5 600' TO THE POB TH S 89 DEG 37'01" E ALNG N LINE 713.59' TO THE E 1/8 LINE OF SAID SEC 5 TH S 00 DEG 02'05" E ALNG SAID E 1/8 LINE 231.85' TO SOUTHERLY R-O-W LINE TO HWY M-61; TH ALNG SAID SOUTHERLY R-O-W LINE ALONG THE ARC OF A CURVE TO THE LEFT SAID |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-005-100-003-00</b><br><br>PROPERTY ADDRESS:<br><b>5125 W M61<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>ZEITZ CAROLYN S<br>5125 W M61<br>GLADWIN MI 48624   |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$63</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 48,083                            | 50,487  | 2,404  |
| 2. ASSESSED VALUE:   | 59,700                            | 63,800  | 4,100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 59,700                            | 63,800  | 4,100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 5 18 2W COM NE COR OF NW 1/4 OF NE 1/4 75FT S OF CEN OF HWY M-61 TH S ON 1/8 LINE 24RDS TH W 20RDS TH N TO S LINE OF SD HWY M-61 TH E TO POB |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-005-100-004-00</b><br><br>PROPERTY ADDRESS:<br><b>200 SHEARER RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SHEARER WILLIAM J & RUTH ANN<br>200 SHEARER RD<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$200</b>              | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 152,597   | 160,226  | 7,629  |
| 2. ASSESSED VALUE:  | 223,600   | 263,100  | 39,500                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 223,600   | 263,100  | 39,500                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 5 18 2W S 1/2 OF NE 1/4   |   |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).



# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-005-101-001-00</b><br><br>PROPERTY ADDRESS:<br><b>M61</b><br><b>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SWANSTRAWILLIAM & RENEE<br>551 N SHEARER RD<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                     |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$18</b>            | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 8,295  | 8,709  | 414  |
| 2. ASSESSED VALUE:   | 12,100   | 18,300   | 6,200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 12,100   | 18,300   | 6,200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 5 18 2W THAT PART OF NE 1/4 OF NE 1/4 LYING N OF CENTERLINE OF HWY M-61                              |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-005-101-002-00</b><br><br>PROPERTY ADDRESS:<br><b>SHEARER RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>RITCHIEMICHAEL<br>5452 REID RD<br>SWARTZ CREEK MI 48473  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$25</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 11,130   | 11,686   |
| 2. ASSESSED VALUE:  |  | 16,100   | 24,400   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 16,100   | 24,400   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |  |  |
| LEGAL DESCRIPTION:<br><br>SEC 5 18 2W THAT PART OF NE 1/4 OF NE 1/4 BEG S 0DEG 6SEC W ALONG E SEC LINE 654.52FT FROM NE COR OF SD SEC TH CONT S 0DEG 6 SEC W 477.62FT TO N 1/8 LINE TH N 89DEG 46MIN 2SEC W ALONG N 1/8 LINE 760.41FT TH N 0DEG 3SEC W 814.71FT TO CENTERLINE OF HWY M-61 TH 833.79FT ALONG CENTER OF SD HWY ON A 5229.65FT RADIUS CURVE TO RT HAVING A LONG CHORD BEARING OF S 65DEG 53MIN 54SEC E 833.05FT TO POB |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

|  |
|--|
| <b>March Board of Review Appeal Information. The board of review will meet at the following dates and times:</b><br><br>2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER. |
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L-4400

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-005-101-003-00</b><br><br>PROPERTY ADDRESS:<br><b>5075 W M61<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>COTE DAVID M & AMY L TRUST<br>5075 W M61<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$142</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 108,113   | 113,518  |
| 2. ASSESSED VALUE:  |  | 130,600   | 155,200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 130,600   | 155,200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br><br>SEC 5 18 2W THAT PART OF NE 1/4 OF NE 1/4 BEG S 0DEG 6SEC W ALONG E SEC LINE 654.52FT FROM NE COR OF SD SEC TH CONT S 0DEG 6 SEC W 477.62FT TO N 1/8 LINE TH N 89DEG 46MIN 2SEC W ALONG N 1/8 LINE 760.41FT TH N 0DEG 3SEC W 814.71FT TO CENTERLINE OF HWY M-61 TH 833.79FT ALONG CENTER OF SD HWY ON A 5229.65FT RADIUS CURVE TO RT HAVING A LONG CHORD BEARING OF S 65DEG 53MIN 54SEC E 833.05FT TO POB |  |   |  |

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L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-005-200-001-01</b><br><br>PROPERTY ADDRESS:<br><b>47 S BARD RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>JONES REVOCABLE TRUST<br>47 S BARD RD<br>GLADWIN MI 48624  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$259</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 197,622   | 207,503  | 9,881  |
| 2. ASSESSED VALUE:  | 237,500   | 249,900  | 12,400                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 237,500   | 249,900  | 12,400                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>TOWNSHIP OF GROUT, COUNTY OF GLADWIN, STATE OF MICHIGAN.<br>PART OF THE NORTH 1/2 OF THE NORTHWEST 1/4 AND PART OF THE NORTHWEST 1/4 OF THE NORTHEAST 1/4 OF SECTION 5, T18N-R2W, MORE PARTICULARLY DESCRIBED AS: COMMENCING AT THE NORTHWEST CORNER OF SAID SECTION 5; THENCE S 89° 37' 14" E, ALONG THE NORTH LINE OF SAID SECTION 5, 297.00 FEET TO THE POINT OF BEGINNING; THENCE S 89° 37' 14" E, ALONG SAID NORTH LINE, 2338.23 FEET TO THE NORTH AND SOUTH 1/4 LINE OF SAID SECTION 5; THENCE S 00° 02' 12" E, ALONG SAID NORTH AND SOUTH 1/4 LINE, 570.00 FEET; THENCE N 85° 28' 08" E, 561.71 FEET; THENCE S 82° 11' 59" E, 427.55 FEET; THENCE S 00° 02' 05" E, 51.41 FEET; THENCE N 89° 48' 00" E, 330.00 FEET |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).



# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-005-200-002-00</b><br><br>PROPERTY ADDRESS:<br><b>5489 M 61</b><br><b>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SATNAM LIQUOR INC<br>5489 W M61<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 201 (COMMERCIAL-IMPROVED)                                 |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 201 (COMMERCIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$165</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 74,636   | 78,367   |
| 2. ASSESSED VALUE:   |  | 99,700   | 135,100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 99,700   | 135,100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>SEC 5 T18N R2W 2 SQ AC IN NW COR OF N FRL 1/2 OF NW FRL 1/4.                                 |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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L-4400

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-005-203-001-00</b><br><br>PROPERTY ADDRESS:<br><b>BARD RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SHEA MARK & TAMMY<br>4760 E BEAVERTON RD<br>CLARE MI 48617 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$27</b>       | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 20,612  | 21,642   | 1,030  |
| 2. ASSESSED VALUE:  | 55,000  | 68,200   | 13,200                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 55,000  | 68,200   | 13,200                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                   |   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W SEC 5 N 1/2 OF S 1/2 OF NW 1/4   |   |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
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|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-005-203-002-00</b><br><br>PROPERTY ADDRESS:<br><b>345 S BARD RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>RANCK DONALD & BRENDA<br>345 S BARD RD<br>GLADWIN MI 48624 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 101 (AGRICULTURAL-IMPROVED)                                      |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 101 (AGRICULTURAL-IMPROVED)  |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$73</b>       | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 55,577                            | 58,355  | 2,778  |
| 2. ASSESSED VALUE:  | 140,700                           | 164,500   | 23,800                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 140,700                           | 164,500   | 23,800                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                   |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 5 T18N R2W S 1/2 OF S 1/2 OF NW 1/4 & NW 1/4 OF SW 1/4  |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-005-300-002-00</b><br><br>PROPERTY ADDRESS:<br><b>5280 BUZZELL RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>ALLEN RICHARD H TRUST<br>1201 W CEDAR AVE APT# D3<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$8</b>                   | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 3,697  | 3,881  | 184  |
| 2. ASSESSED VALUE:   | 5,300  | 20,900   | 15,600                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 5,300  | 20,900   | 15,600                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 5 18 2W PARCEL 18RDS SQ IN SE COR OF E 1/2 OF SW 1/4   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-005-300-003-03</b><br><br>PROPERTY ADDRESS:<br><b>495 S BARD RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>STEIN MICHAEL & ERICA<br>495 S BARD RD<br>GLADWIN MI 48624  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                 |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$127</b>       | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 96,743  | 101,580  | 4,837  |
| 2. ASSESSED VALUE:   | 117,200   | 134,400  | 17,200                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 117,200   | 134,400  | 17,200                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                    |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 5 18 2W SW 1/4 OF SW FRL 1/4. COMBINED ON 09/09/2013 FROM 100-005-300-003-02 100-005-300-003-01; |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-005-304-001-00</b><br><br>PROPERTY ADDRESS:<br><b>BUZZELL RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>ALLEN FAMILY TRUST<br>1201 W CEDAR AVE AP# D3<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 102 (AGRICULTURAL-VACANT)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 102 (AGRICULTURAL-VACANT)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$32</b>              | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 24,728  | 25,964   | 1,236  |
| 2. ASSESSED VALUE:   | 79,800  | 86,600   | 6,800  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 79,800  | 86,600   | 6,800  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 5 T18N R2W E 1/2 OF SW 1/4 EXC S 18RDS OF E 18RDS THEREOF  |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-005-400-001-01</b><br><br>PROPERTY ADDRESS:<br><b>262 S SHEARER RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BERRY DWIGHT D<br>262 S SHEARER RD<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                            |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$87</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 66,077  | 69,380   | 3,303  |
| 2. ASSESSED VALUE:  | 88,500  | 102,100  | 13,600                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 88,500  | 102,100  | 13,600                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                               |   |  |  |
| LEGAL DESCRIPTION:<br>THE N 1/2 OF THE N 1/2 OF THE NE 1/4 OF THE SE 1/4 OF SEC 5 SPLIT 1998                          |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-005-400-001-02</b><br><br>PROPERTY ADDRESS:<br><b>280 S SHEARER RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>CIMBALIK JOHN & BARBARA L<br>280 S SHEARER RD<br>GLADWIN MI 48624   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$112</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 85,509  | 89,784   | 4,275  |
| 2. ASSESSED VALUE:   | 115,300   | 120,900  | 5,600  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 115,300   | 120,900  | 5,600  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br><br>PART OF THE NE 1/4 OF THE SE 1/4 OF SEC 5 BEF 0 DEG 6 SEC W ALNG THE E SEC LINE 326.63 FT FROM THE 1/4 COR TH CONT. S 0 DEG 6 SEC W 653.25 FT TH N 89 DEG 55 MIN 57 SEC W 1313.36 FT TO THE E 1/8 LINE TH N 0 DEG 12 SEC W 656.28 FT TH S 89 DEG 48 MIN 2 SEC E 1313.43 FT TO THE POB SPLIT 1998 |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-005-400-001-03</b><br><br>PROPERTY ADDRESS:<br><b>362 S SHEARER RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SLOAS MICHAEL<br>362 S SHEARER RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)                                  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$98</b>     |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 74,567  | 78,295   |
| 2. ASSESSED VALUE:   |  | 91,600  | 105,500  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 91,600  | 105,500  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>THE S 1/2 OF THE S 1/2 OF THE NE 1/4 OF THE SE 1/4 OF SEC 5 SPLIT 1998                         |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
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|------------------------|--------------------------|---|

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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-005-400-003-01</b><br><br>PROPERTY ADDRESS:<br><b>5028 BUZZELL RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HERSHBERGER JOE & SUSAN<br>2920 S CLARWIN AVE<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$88</b>                 |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 66,999  | 70,348   |
| 2. ASSESSED VALUE:   |  | 91,400  | 122,200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 91,400  | 122,200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 5 18 2W S 460FT OF E 575 OF SE 1/4 OF SE 1/4   |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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L-4400

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-005-400-003-02</b><br><br>PROPERTY ADDRESS:<br><b>SHEARER RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HILL BRUCE & MELODY A<br>4311 GEDNEY RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 102 (AGRICULTURAL-VACANT)                                  |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 102 (AGRICULTURAL-VACANT)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$17</b>           |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 12,649  | 13,281   |
| 2. ASSESSED VALUE:   |  | 52,200  | 52,300   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 52,200  | 52,300   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                    |  |   |  |
| LEGAL DESCRIPTION:<br>SEC 5 T18N R2W SE 1/4 OF SE 1/4 EXC S 460FT OF E 575 FT THEREOF.                                     |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |   |   |  |
|---|---|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-005-403-001-10</b><br><br>PROPERTY ADDRESS:<br><b>5200 BUZZELL RD<br/>GLADWIN, MI 48624</b>  |   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>FAIRCHILD DANIEL P<br>5386 WELLINGTON RD<br>GLADWIN MI 48624 | PRINCIPAL RESIDENCE EXEMPTION<br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>70.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |   |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 101 (AGRICULTURAL-IMPROVED)  |   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 101 (AGRICULTURAL-IMPROVED) The 2024 Inflation rate Multiplier is: 1.05                        |   |   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$145</b>           | PRIOR AMOUNT<br>YEAR: 2023  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: 2024 | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 91,562  | 96,140                                    | 4,578  |
| 2. ASSESSED VALUE:  | 108,000   | 115,000                                   | 7,000  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 108,000   | 115,000                                   | 7,000  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                     |   |   |  |
| LEGAL DESCRIPTION:<br>SEC 5 T18N R2W W 1/2 OF SE 1/4 EXC E 660FT OF S 1980FT  |   |   |  |

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|                        |                          |   |
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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).



# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-005-403-002-10</b><br><br>PROPERTY ADDRESS:<br><b>5190 BUZZELL RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MAITLAND GERALD J<br>5190 BUZZELL RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)                                     |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$3,278</b>     |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 0   | 124,950  |
| 2. ASSESSED VALUE:  |  | 0   | 172,200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 0   | 172,200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                 |  |   |  |
| LEGAL DESCRIPTION:<br>SEC 5 18 R2W<br>SPLIT ON 12/27/2017 INTO 100-005-403-002-10 100-005-400-003-20;                   |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-005-403-003-20</b><br><br>PROPERTY ADDRESS:<br><b>BUZZELL RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HILL BRUCE B & MELODY A<br>4311 GEDNEY RD<br>GLADWIN MI 48624   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$36</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 27,495  | 28,869   | 1,374  |
| 2. ASSESSED VALUE:   | 30,400  | 30,500   | 100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 30,400  | 30,500   | 100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 5 T18N R2W P/O W 1/2 OF SE 1/4 COMM @ S 1/4 CRNR OF SEC TH N 89°43'48" E 873.47 FT TO POB TH N 89°43'48" E 439.76 FT TH N 00°00'12" W 1980.02 FT TH S 89°43'48" W 1980 FT NRTHLY OF S SEC LNE 439.76 FT TH S 00°00'12" E 1980.02 TO POB<br><br>SPLIT/COMBINED ON 12/27/2017 FROM 100-005-403-002-00; |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

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L-4400

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-006-100-001-00</b><br><br>PROPERTY ADDRESS:<br><b>BARD RD &amp; M61<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MOLINARI SHIRLEY A TRUST<br>22509 PARK ST<br>DEARBORN MI 48124                          | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$34</b>                                    | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 25,837  | 27,128   | 1,291  |
| 2. ASSESSED VALUE:   | 78,500  | 83,000   | 4,500  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 78,500  | 83,000   | 4,500  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 6 18 2W N 1/2 OF NE FRL 1/4 EXC COM 1376FT W OF NE COR OF SD DESC FOR POB TH S 315FT TH W 336FT TH N 315FT TH E 336FT TO POB |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-006-100-002-00</b><br><br>PROPERTY ADDRESS:<br><b>5637 W M61<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>TOWNE MARIANN<br>5637 W M61<br>GLADWIN MI 48624     |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)                                |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$64</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 49,035  | 51,486   |
| 2. ASSESSED VALUE:   |  | 50,100  | 57,200   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 50,100  | 57,200   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 6 18 2W COM 1376FT W OF NE COR OF SEC TH S 315FT TH W 168FT TH N 315FT TH E 168FT TO POB |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-006-100-003-00</b><br><br>PROPERTY ADDRESS:<br><b>5641 W M61<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>REDMOND JAMES & MARCIA<br>5641 W M61<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                              |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$131</b>    | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 34,900  | 39,900   | 5,000  |
| 2. ASSESSED VALUE:  | 34,900  | 39,900   | 5,000  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 34,900  | 39,900   | 5,000  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS</b>                                     |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 6 18 2W COM 1544FT W OF NE COR OF SEC TH S 315FT TH W 168FT TH N 315FT TH E 168FT TO POB      |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-006-104-001-00</b><br><br>PROPERTY ADDRESS:<br><b>210 S BARD RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MOLINARI SHIRLEY A TRUST<br>22509 PARK ST<br>DEARBORN MI 48124  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$279</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 126,216  | 132,526  |
| 2. ASSESSED VALUE:   |  | 531,200  | 663,500  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 531,200  | 663,500  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>S FRL 1/2 OF N FRL 1/2 OF SEC 6 & NW 1/4 OF NW FRL 1/4 & SE 1/4 OF SW FRL 1/4 & W/2 OF SE 1/4 & SE 1/4 OF SE 1/4 SEC 6 T18N 2W DESCR AS BEG AT SE CRNR SEC 6<br>TH N88°53'04"W 2632.32FT; TH N88°48'14"W 1330.81FT; TH N00°19'13"W 1323.11FT; TH S88°38'47"E 1331.24FT; TH N00°18'22"W 1319.38FT; TH N88°29'10"W 2898.42FT; TH N00°21'48"E 2655.20FT; TH S86°24'23" E 1535.87FT; TH S00°21'48"E 1277.61FT; TH S88°17'21"E 1333.17FT; TH S88°28'00"E 2635.43FT; TH S00°15'58"E 1317.14FT; TH N88°29'10"W 1317.24FT; TH S00°17'17"E 1314.82FT; TH S88°41'07"E 1316.69FT; TH S00°16'12"E 1310.24FT; |  |  |  |

Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-006-201-001-00</b><br><br>PROPERTY ADDRESS:<br><b>5785 M61<br/>GLADWIN, MI 48624</b>  |   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SCHIEMANN LINDA L<br>5785 M61<br>GLADWIN MI 48624  | PRINCIPAL RESIDENCE EXEMPTION<br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |   |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 101 (AGRICULTURAL-IMPROVED)                              |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 101 (AGRICULTURAL-IMPROVED) The 2024 Inflation rate Multiplier is: 1.05              |  |   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$143</b> | PRIOR AMOUNT<br>YEAR: 2023   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: 2024 | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 109,418  | 114,888                                   | 5,470  |
| 2. ASSESSED VALUE:  | 141,600  | 164,000                                   | 22,400                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 141,600  | 164,000                                   | 22,400                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                           |  |   |  |
| LEGAL DESCRIPTION:<br>SEC 6 T18N R2W NE 1/4 OF NW 1/4   |  |   |  |

Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

### March Board of Review Appeal Information. The board of review will meet at the following dates and times:

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-006-300-002-10</b><br><br>PROPERTY ADDRESS:<br><b>5896 BUZZELL RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>FARROW AUDREY<br>693 CLARWIN AVE<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                          |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$59</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 26,876   | 28,219   | 1,343  |
| 2. ASSESSED VALUE:  | 68,100   | 81,500   | 13,400                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 68,100   | 81,500   | 13,400                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                             |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 6 T18N R2W SW 1/4 OF SW FRL 1/4 EXC S 408FT OF W 533FT THEREOF                            |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-006-300-002-11</b><br><br>PROPERTY ADDRESS:<br><b>5960 BUZZELL<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>JOHNSON FREDERICK & BEVERLY<br>5960 BUZZELL<br>GLADWIN MI 48624           |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$44</b>                         |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 33,508  | 35,183   |
| 2. ASSESSED VALUE:   |  | 42,200  | 61,300   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 42,200  | 61,300   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 6 T18N R2W PART OF SW 1/4 OF SW 1/4 COM AT SW COR OF SD SEC TH N 408FT TH E 533FT TH S 408FT TH W 533FT TO POB |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-006-301-001-01</b><br><br>PROPERTY ADDRESS:<br><b>CLARWIN<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SMITH LAVEL<br>311 S CLARWIN AVE<br>GLADWIN MI 48624   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 402 (RESIDENTIAL-VACANT)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 402 (RESIDENTIAL-VACANT)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$20</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 15,353  | 16,120   | 767  |
| 2. ASSESSED VALUE:  | 27,400  | 37,800   | 10,400                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 27,400  | 37,800   | 10,400                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 6 T18 R2W P/O N 1/2 OF SW1/4 BEG AT W 1/4 COR TH S 570.44FT TH S 89°44'36" E 208.21 FT TH S 88°55'17" E 655.67 FT S 96.16 FT TH N 00°31'38"W 662.33 FT TH N 88°50'11" W 863.94 FT TO POB. |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-006-301-001-02</b><br><br>PROPERTY ADDRESS:<br><b>CLARWIN<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SMITH LAVEL I<br>311 S CLARWIN AVE<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 402 (RESIDENTIAL-VACANT)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 402 (RESIDENTIAL-VACANT)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$824</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 18,180  | 49,600   |
| 2. ASSESSED VALUE:  |  | 42,300  | 49,600   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 42,300  | 49,600   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS</b>   |  |   |  |
| LEGAL DESCRIPTION:<br>SEC 6 18 2W PART OF N 1/2 OF SW 1/4 BEG AT W 1/4 COR TH S 570.44 FT TH S 89°44'36" E 208.21 FT TH S 96.16 FT S 88°55'17" E 655.67 FT TO POB TH S 88°55'17"E 2047 FT TH N 659 FT TH N 88°50'11" W 2041 FT TH S 662 FT TO POB |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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L-4400

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|  |                                   |  |  |
|--|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-006-301-002-00</b><br><br>PROPERTY ADDRESS:<br><b>311 S CLARWIN AVE<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SMITH LAVEL<br>311 S CLARWIN AVE<br>GLADWIN MI 48624  |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>79.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |                                   |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 82,023                            | 86,124   | 4,101  |
| 2. ASSESSED VALUE:   | 176,400                           | 198,200  | 21,800                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 176,400                           | 198,200  | 21,800                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |  |  |
| LEGAL DESCRIPTION:<br>SEC 6 18 2W PART OF N 1/2 OF SW 1/4 BEG S ALONG W SEC LINE 570.44FT FROM W 1/4 COR TH CONT S 756.81 FT TO S 1/8 LINE TH S 89DEG 23SEC E 2917.82FT TO N-S 1/4 LINE TH N 0DEG 31MIN 38SEC W 659.45FT TH N 88DEG 55MIN 17SEC W 2703.60FT TH N 96.16FT TH N 89 DEG 44MIN 36SEC W 208.21FT TO POB |                                   |  |  |

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-006-400-001-01</b><br><br>PROPERTY ADDRESS:<br><b>320 S BARD RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WILLFORD KORY L & KIMBERLY M<br>320 S BARD RD<br>GLADWIN MI 48624  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$176</b>                 |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 230,475   | 237,200  |
| 2. ASSESSED VALUE:  |  | 233,600   | 237,200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 233,600   | 237,200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 6 18 2W NE 1/4 OF SE 1/4 EXC E 208FT OF S 210FT THEREOF<br>Split on 02/10/2004 from 100-006-400-001-00; |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-006-400-001-02</b><br><br>PROPERTY ADDRESS:<br><b>376 S BARD RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>GAINES GLEN & MARY &<br>GRECH MARY A<br>376 S BARD RD<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$24</b>                      | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 18,627  | 19,558   | 931  |
| 2. ASSESSED VALUE:   | 25,800  | 31,000   | 5,200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 25,800  | 31,000   | 5,200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 6 18 2W E 208FT OF S 210FT OF NE 1/4 OF SE 1/4<br>Split on 02/10/2004 from 100-006-400-001-00;                 |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-007-100-001-00</b><br><br>PROPERTY ADDRESS:<br><b>520 S BARD RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>PFENNINGER TIMOTHY M<br>520 S BARD RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)                                      |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$67</b>         |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 51,440  | 54,012   |
| 2. ASSESSED VALUE:   |  | 79,900  | 83,900   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 79,900  | 83,900   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 7 18 2W N 1/2 OF NE 1/4 OF NE 1/4 EXC N 14.5RD OF E 7RDS                                       |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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# THIS IS NOT A TAX BILL

L-4400

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-007-100-001-01</b><br><br>PROPERTY ADDRESS:<br><b>BARD RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>YOUNG DENISE<br>7216 N BAUER RD<br>FOWLER MI 48835   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                          |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$50</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 22,794   | 23,933   | 1,139  |
| 2. ASSESSED VALUE:  | 45,000   | 45,100   | 100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 45,000   | 45,100   | 100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                             |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 7 18 2W S 1/2 OF NE 1/4 OF NE 1/4   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).



**Notice of Assessment, Taxable Valuation, and Property Classification**

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |   |  |
|---|--|---|--|
| <b>FROM:</b><br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | <b>PARCEL IDENTIFICATION</b><br><br>PARCEL NUMBER: <b>100-007-100-002-00</b><br><br>PROPERTY ADDRESS:<br><b>512 S BARD RD<br/>GLADWIN, MI 48624</b>   |  |
| <b>OWNER'S NAME &amp; ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:</b><br><br>JONES BARBARA JEAN & MELISSA ANN &<br>JONES BRIAN MICHAEL<br>BRIAN JONES<br>512 S BARD RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| <b>ASSESSMENT CHANGE REASONS</b><br>Market Adjustment   |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$13</b>  |  | <b>PRIOR AMOUNT<br/>YEAR: 2023</b>  | <b>CURRENT<br/>TENTATIVE AMOUNT<br/>YEAR: 2024</b> |
| 1. TAXABLE VALUE:   |  | 9,972   | 10,470   |
| 2. ASSESSED VALUE:  |  | 17,600  | 19,300   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 17,600  | 19,300   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |   |  |
| <b>LEGAL DESCRIPTION:</b><br>SEC 7 18 2W COM NE COR OF SEC TH W 7RDS TH S 14.5RDS TH E 7RDS TH N 14.5RDS TO POB   |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                               |                                 |  |
|-------------------------------|---------------------------------|--|
| <b>Name:</b><br>DAVID J BROWN | <b>Phone:</b><br>(231) 881-4000 | <b>Email Address:</b><br>TOWNSHIPASSESSING@GMAIL.COM |
|-------------------------------|---------------------------------|--|

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |   |                                     |  |
|---|---|-------------------------------------|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-007-100-003-00</b><br><br>PROPERTY ADDRESS:<br><b>BUZZELL RD<br/>GLADWIN, MI 48624</b>   |                                     |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WINARSKI THOMAS & LINDA<br>201 W GROUT<br>GLADWIN MI 48624 | PRINCIPAL RESIDENCE EXEMPTION<br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |                                     |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |                                     |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)                                       |   |                                     |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED) The 2024 Inflation rate Multiplier is: 1.05                       |   |                                     |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$29</b>          | PRIOR AMOUNT YEAR: 2023   | CURRENT TENTATIVE AMOUNT YEAR: 2024 | CHANGE FROM PRIOR YEAR TO CURRENT YEAR |
| 1. TAXABLE VALUE:   | 13,267  | 13,930                              | 663                                    |
| 2. ASSESSED VALUE:  | 41,200  | 41,000                              | -200                                   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |                                     |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 41,200  | 41,000                              | -200                                   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                   |   |                                     |  |
| LEGAL DESCRIPTION:<br>SEC 7 18 2W E 1/2 OF NW 1/4 OF NE 1/4   |   |                                     |  |

Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-007-100-004-01</b><br><br>PROPERTY ADDRESS:<br><b>BARD RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MIELKE ALAN D & ALEXIS J<br>972 S HOOVER AVE<br>GLADWIN MI 48624  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)  |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$39</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 29,859  | 31,351   |
| 2. ASSESSED VALUE:   |  | 80,200  | 87,600   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 80,200  | 87,600   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |   |  |
| LEGAL DESCRIPTION:<br>P/O N ½ OF SE ¼ OF SEC 7 T18N R2W DESC BEG AT E¼ CRNR OF SEC 7; TH S 00°56'00" W 1325.78 FT TH N 88°48'14" W 2640.03 FT TH N 01°08'41" E 1323.38 FT TH S 88°51'21" E 2635.14 FT TO POB. 80.204A +/-<br><br>SPLIT/COMBINED ON 05/19/2022 FROM 100-007-100-004-00; |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |  |                   |        |        |                    |         |         |   |  |  |                                 |         |         |  |                |  |
|--|--|--|--|--|-------------------|--------|--------|--------------------|---------|---------|---|--|--|---------------------------------|---------|---------|--|----------------|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-007-100-005-00</b><br><br>PROPERTY ADDRESS:<br><b>680 S BARD RD<br/>GLADWIN, MI 48624</b>   |  |  |  |                   |        |        |                    |         |         |   |  |  |                                 |         |         |  |                |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BRUNER MICKIE<br>680 S BARD RD<br>GLADWIN MI 48624  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  |  |  |  |                   |        |        |                    |         |         |   |  |  |                                 |         |         |  |                |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |  |                   |        |        |                    |         |         |   |  |  |                                 |         |         |  |                |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)                        |  |  |  |  |                   |        |        |                    |         |         |   |  |  |                                 |         |         |  |                |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED) <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |  |  |  |                   |        |        |                    |         |         |   |  |  |                                 |         |         |  |                |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$65</b>   | <table><tr><td>PRIOR AMOUNT<br/>YEAR: <b>2023</b></td><td>CURRENT<br/>TENTATIVE AMOUNT<br/>YEAR: <b>2024</b></td><td>CHANGE FROM<br/>PRIOR YEAR TO<br/>CURRENT YEAR</td></tr><tr><td>1. TAXABLE VALUE:</td><td>49,285</td><td>51,749</td></tr><tr><td>2. ASSESSED VALUE:</td><td>104,000</td><td>113,500</td></tr><tr><td>3. TENTATIVE EQUALIZATION FACTOR: 1.000</td><td colspan="2"></td></tr><tr><td>4. STATE EQUALIZED VALUE (SEV):</td><td>104,000</td><td>113,500</td></tr><tr><td>5. There WAS or WAS NOT a transfer of ownership on this property in 2023</td><td colspan="2"><b>WAS NOT</b></td></tr></table> | PRIOR AMOUNT<br>YEAR: <b>2023</b>            | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR | 1. TAXABLE VALUE: | 49,285 | 51,749 | 2. ASSESSED VALUE: | 104,000 | 113,500 | 3. TENTATIVE EQUALIZATION FACTOR: 1.000 |  |  | 4. STATE EQUALIZED VALUE (SEV): | 104,000 | 113,500 | 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 | <b>WAS NOT</b> |  |
| PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |  |  |                   |        |        |                    |         |         |   |  |  |                                 |         |         |  |                |  |
| 1. TAXABLE VALUE:  | 49,285   | 51,749                                       |  |  |                   |        |        |                    |         |         |   |  |  |                                 |         |         |  |                |  |
| 2. ASSESSED VALUE:   | 104,000  | 113,500                                      |  |  |                   |        |        |                    |         |         |   |  |  |                                 |         |         |  |                |  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |  |                   |        |        |                    |         |         |   |  |  |                                 |         |         |  |                |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 104,000  | 113,500                                      |  |  |                   |        |        |                    |         |         |   |  |  |                                 |         |         |  |                |  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   | <b>WAS NOT</b>   |  |  |  |                   |        |        |                    |         |         |   |  |  |                                 |         |         |  |                |  |
| LEGAL DESCRIPTION:<br>SEC 7 T18N R2W SE 1/4 OF NE 1/4  |  |  |  |  |                   |        |        |                    |         |         |   |  |  |                                 |         |         |  |                |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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L-4400

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-007-102-001-00</b><br><br>PROPERTY ADDRESS:<br><b>5695 BUZZELL RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>ILLIG PATRICK & GAIL<br>5695 BUZZELL RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$177</b>          |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 59,729  | 66,465   |
| 2. ASSESSED VALUE:   |  | 100,100   | 109,600  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 100,100   | 109,600  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 7 18 2W W 1/2 OF NW 1/4 OF NE 1/4  |  |   |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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L-4400

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|   |                         |   |  |
|---|-------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                         | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: 100-007-200-001-00<br><br>PROPERTY ADDRESS:<br>5781 BUZZELL RD<br>GLADWIN, MI 48624   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MARSHALL GREGORY & BIERLEIN RANDY<br>5781 BUZZELL RD<br>GLADWIN MI 48624 |                         | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": 100.00%<br>% Exempt As "Qualified Agricultural Property": .00%<br>% Exempt As "MBT Industrial Personal": .00%<br>% Exempt As "MBT Commercial Personal": .00%<br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                         |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |                         |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |                         | The 2024 Inflation rate Multiplier is: 1.05   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:                                    | PRIOR AMOUNT YEAR: 2023 | CURRENT TENTATIVE AMOUNT YEAR: 2024   | CHANGE FROM PRIOR YEAR TO CURRENT YEAR |
| 1. TAXABLE VALUE:   | 67,822                  | 87,313  | 19,491                                 |
| 2. ASSESSED VALUE:  | 87,500                  | 115,600   | 28,100                                 |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                         |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 87,500                  | 115,600   | 28,100                                 |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                         |   |  |
| LEGAL DESCRIPTION:<br>SEC 7 18 2W NE 1/4 OF NW 1/4  |                         |   |  |

Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-007-200-002-00</b><br><br>PROPERTY ADDRESS:<br><b>5937 BUZZELL RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BARBARICH DAVID & ANDREA TRUST<br>1590 GRANGE RD<br>TRENTON MI 48183 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$80</b>                 | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 36,275   | 38,088   | 1,813  |
| 2. ASSESSED VALUE:  | 70,900   | 85,400   | 14,500                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 70,900   | 85,400   | 14,500                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 7 T18N R2W NW 1/4 OF NW FRL 1/4   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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L-4400

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-007-200-003-00</b><br><br>PROPERTY ADDRESS:<br><b>619 CLARWIN RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>LACHOWICZ DONALD AND KAREN<br>8409 ARLIS ST<br>COMMERCE TOWNSHIP MI 48382 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$58</b>                      | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 26,409   | 27,729   | 1,320  |
| 2. ASSESSED VALUE:   | 70,500   | 84,000   | 13,500                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 70,500   | 84,000   | 13,500                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 7 18 2W SW 1/4 OF NW FRL 1/4 EXC W 21.5RDS OF S 48RDS  |  |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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L-4400

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|   |   |  |  |
|---|---|--|--|
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| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>FARROW AUDREY<br>693 CLARWIN RD<br>GLADWIN MI 48624  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$70</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 53,017  | 55,667   | 2,650  |
| 2. ASSESSED VALUE:  | 65,700  | 86,200   | 20,500                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 65,700  | 86,200   | 20,500                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 7 18 2W W 21.5RDS OF S 48RDS OF SW 1/4 OF NW FRL 1/4 EXC COM 210.5FT N OF SW COR SD DESC TH E 8RDS TH N 14RDS TH W 8RDS TH S 14RDS TO POB |   |  |  |

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|                        |                          |   |
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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-007-200-005-00</b><br><br>PROPERTY ADDRESS:<br><b>701 S CLARWIN<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>STRUNK JACOB<br>701 S CLARWIN<br>GLADWIN MI 48624               | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |   |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |   | The 2024 Inflation rate Multiplier is: <b>1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$36</b>            | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 27,426  | 28,797   | 1,371  |
| 2. ASSESSED VALUE:   | 35,800  | 38,200   | 2,400  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 35,800  | 38,200   | 2,400  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 7 18 2W COM 210.5FT N OF SW COR OF SW 1/4 OF NW FRL 1/4 TH E 8RD TH N 14RD TH W 8RD TH S 14RD TO POB |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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**Notice of Assessment, Taxable Valuation, and Property Classification**

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-007-200-006-01</b><br><br>PROPERTY ADDRESS:<br><b>5810 KERSWILL RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>KLIEWONEIT KYLE A<br>5810 KERSWILL RD<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)  |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$137</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 104,167   | 109,375  |
| 2. ASSESSED VALUE:   |  | 177,300   | 208,600  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 177,300   | 208,600  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 7 18 2W SE 1/4 OF NW FRL 1/4 & E 1/2 OF SW FRL 1/4<br>AND<br>SW 1/4 OF NE 1/4 OF SEC 7 T18N R2W DESC AS COMM AT E 1/4 CRNR OF SEC 7; TH N 88°51'21" W 1317.57 FT TO POB; TH N 88°51'21" W 1317.57 FT TH N 01°08'41" E 1315.46 FT TH S 88°52'12" E 1316.87 FT TH S 01°06'50" W 1315.79 FT TO POB. 159.783A +/-<br>SPLIT/COMBO ON 05/19/2022 FROM 100-007-200-006-00 & 100-007-100-004-00 INTO 100-007-200-006-01; |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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# THIS IS NOT A TAX BILL

L-4400

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-007-300-002-00</b><br><br>PROPERTY ADDRESS:<br><b>CLARWIN RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WALKER RANDALL S & SUSAN<br>2525 SHAFFER RD<br>BEAVERTON MI 48612   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 101 (AGRICULTURAL-IMPROVED)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 101 (AGRICULTURAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$20</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 15,370  | 16,138   |
| 2. ASSESSED VALUE:   |  | 40,800  | 40,200   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 40,800  | 40,200   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>P/O W 1/2 OF FRCTIONAL SW 1/4 SEC 7 T18N R2W COMM AT SW CRNR OF SEC 7 TH N 00°21'44"E 1888.75FT TO POB TH N00°21'44"E 750.94FT TH S 88°51'21"E 1563.33FT TH S01°02'13"W 720.52FT TH N89°58'29"W 1554.73FT TO POB. 26.33A +/- |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).



# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-007-300-003-02</b><br><br>PROPERTY ADDRESS:<br><b>801 CLARWIN RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SWARTZENTRUBER JOHN E & NAOMI<br>5930 KERSWILL RD<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$2,480</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 35,229   | 91,290   |
| 2. ASSESSED VALUE:   |  | 44,300   | 120,100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 44,300   | 120,100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br><br>SEC 7 18 2W COM AT NW COR OF S 1/2 OF NW 1/4 OF SW FRL 1/4 TH E456 FT TH S 564 FT TH W 456 FT TH N 564 FT TO POB.<br>SPLIT ON 12/20/2004 FROM 100-007-300-003-00 |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

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L-4400

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-007-300-003-10</b><br><br>PROPERTY ADDRESS:<br><b>5928 KERSWILL RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HERSHBERGER TOBIE M & RACHEL<br>2056 GROUT RD<br>GLADWIN MI 48624   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 002 (NEW SPLIT/COMBINE)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$7,537</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 0   | 287,287  | 287,287                                      |
| 2. ASSESSED VALUE:   | 0   | 354,500  | 354,500                                      |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 0   | 354,500  | 354,500                                      |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>PO W½ OF FRACTIONAL SW¼ OF SEC 7 T18N R2W BEG AT SW COR SEC 7 TH N 00°21'44" E 847.11 FT TH S 89°58'29" E 456.00 FT TH N 00°21'44" E 1041.64 FT TH S 89°58'29" E 1098.73 FT TH S 01°02'13" W 1922.86 FT TH N 88°42'32" W 1532.26 FT TO POB. 56.621 A +/-<br><br>SUBJECT TO: RESTRICTIONS RESERVATIONS EASEMENTS AGREEMENTS COVENANTS ROW ZONING AND GOVERNMENTAL REGULATIONS IF ANY. |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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|   |                                   |  |  |
|---|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-007-300-003-20</b><br><br>PROPERTY ADDRESS:<br><b>855 CLARWIN<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SWARTZENTRUBER JOHN E & NAOMI J<br>5930 KERSWILL RD<br>GLADWIN MI 48624  |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 002 (NEW SPLIT/COMBINE)   |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$411</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 0                                 | 9,294  | 9,294  |
| 2. ASSESSED VALUE:  | 0                                 | 102,300  | 102,300                                      |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 0                                 | 102,300  | 102,300                                      |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |  |  |
| LEGAL DESCRIPTION:<br><br>TOWNSHIP OF GROUT, COUNTY OF GLADWIN, STATE OF MICHIGAN.<br>PART OF THE WEST½ OF THE FRACTIONAL SOUTHWEST¼ OF SECTION 7, T18N-R2W, MORE PARTICULARLY DESCRIBED AS: BEGINNING AT THE SOUTHWEST CORNER OF SAID SECTION 7; THENCE N 00° 21' 44" E, ALONG THE WEST LINE OF SAID SECTION 7, 847.11 FEET; TO POB THENCE N 00° 21' 44" E, 477.64 FEET THENCE S 89° 58' 29" E, 456 FT THENCE S 00° 21' 44" W, 477.64 FT THENCE N 89° 58' 29" W 456 FT TO THE POINT OF BEGINNING. PARCEL CONTAINS 5 ACRES OF LAND MORE OR LESS.<br>SUBJECT TO: RESTRICTIONS, RESERVATIONS, EASEMENTS, AGREEMENTS, COVENANTS, RIGHTS-OF-WAY, ZONING AND GOVERNMENTAL REGULATIONS, IF ANY. |                                   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-007-400-002-00</b><br><br>PROPERTY ADDRESS:<br><b>KERSWILL RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HAINES ROGER & MARLENE<br>5592 KERSWILL RD<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)                                   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$108</b>          | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 82,608  | 86,738   | 4,130  |
| 2. ASSESSED VALUE:  | 175,000   | 188,200  | 13,200                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 175,000   | 188,200  | 13,200                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                       |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 7 18 2W S 1/2 OF SE 1/4 EXC E 20A THEREOF   |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

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L-4400

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-007-400-002-01</b><br><br>PROPERTY ADDRESS:<br><b>5592 KERSWILL RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HAINES ROGER D & MARLENE K<br>5592 KERSWILL RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>90.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$78</b>                  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 55,426   | 58,197   |
| 2. ASSESSED VALUE:  |  | 86,600   | 90,100   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 86,600   | 90,100   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 7 18 2W E 1/2 OF SE 1/4 OF SE 1/4; EXC W 47 FT OF E 80 FT OF S 355 FT HWY ESMNT                         |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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L-4400

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-008-100-001-00</b><br><br>PROPERTY ADDRESS:<br><b>660 SHEARER RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MILLER ENOS J & DELILA<br>660 SHEARER RD<br>GLADWIN MI 48624                              | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$123</b>                                     | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 93,812  | 98,502   | 4,690  |
| 2. ASSESSED VALUE:   | 139,000   | 162,000  | 23,000                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 139,000   | 162,000  | 23,000                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 8 T18N R2W E 1/2 OF NE 1/4 EXC PARCEL COM 451.25FT W OF NE COR TH S 208.75FT TH W 208.75 FT TH N 208.75FT TH E 208.75FT TO POB |   |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-008-100-002-00</b><br><br>PROPERTY ADDRESS:<br><b>5197 BUZZELL<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>GORDON VIRGINIA ET AL<br>LAPLOW LYNETTE L<br>1845 N 8 MILE RD<br>SANFORD MI 48657 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 101 (AGRICULTURAL-IMPROVED)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 101 (AGRICULTURAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$1,731</b>                              |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 58,517  | 124,500  |
| 2. ASSESSED VALUE:   |  | 109,800   | 124,500  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 109,800   | 124,500  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 8 18 2W W 1/2 OF NE 1/4  |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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L-4400

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-008-200-001-00</b><br><br>PROPERTY ADDRESS:<br><b>5305 W BUZZELL RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>ELLIS LEVI JOSEPH & RAIHAH JOYCE<br>5305 BUZZELL RD<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$10</b>                    | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 225,400   | 225,800  | 400  |
| 2. ASSESSED VALUE:   | 225,400   | 225,800  | 400  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 225,400   | 225,800  | 400  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 8 T18N R2W E 1/2 OF NW 1/4   |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-008-200-002-00</b><br><br>PROPERTY ADDRESS:<br><b>699 S BARD RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>TROYER ANDY & CHRISTINE<br>699 S BARD RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 101 (AGRICULTURAL-IMPROVED)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 101 (AGRICULTURAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$698</b>           |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 154,054   | 180,656  |
| 2. ASSESSED VALUE:  |  | 251,200   | 319,500  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 251,200   | 319,500  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 8 18 2W W 1/2 OF NW 1/4   |  |   |  |

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|                        |                          |   |
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|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-008-301-001-00</b><br><br>PROPERTY ADDRESS:<br><b>S BARD RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>PLUDE DONALD & SHELLEY<br>30562 FOXBORO DR<br>GRANGER IN 46530 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)                                   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$22</b>           | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 16,866  | 17,709   | 843  |
| 2. ASSESSED VALUE:  | 60,100  | 60,200   | 100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 60,100  | 60,200   | 100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                       |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 8 T18N R2W N 1/4 OF SW 1/4  |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-008-302-001-00</b><br><br>PROPERTY ADDRESS:<br><b>S BARD RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>PLUDE DONALD & SHELLEY<br>30562 FOXBORO<br>GRANGER IN 46530-9341 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)                                     |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$55</b>             | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 42,151  | 44,258   | 2,107  |
| 2. ASSESSED VALUE:  | 60,100  | 60,200   | 100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 60,100  | 60,200   | 100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 8 T18N R2W S 1/2 OF N 1/2 OF SW 1/4   |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |  |  |   |
|--|--|--|---|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-008-303-001-40</b><br><br>PROPERTY ADDRESS:<br><b>5298 KERSWILL RD<br/>GLADWIN, MI 48624</b>  |   |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>PLUDE THOMAS & ANNE TRUST<br>5298 KERSWILL RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |   |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |   |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |  |   |
| PRIOR YEAR'S CLASSIFICATION: 002 (NEW SPLIT/COMBINE)   |  | The 2024 Inflation rate Multiplier is: 1.05  |   |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$4,074</b>              |  | PRIOR AMOUNT<br>YEAR: 2023   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: 2024 |
| 1. TAXABLE VALUE:  |  | 0  | 92,103                                    |
| 2. ASSESSED VALUE:   |  | 0  | 217,300                                   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |   |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 0  | 217,300                                   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |   |
| LEGAL DESCRIPTION:<br>SEC 8 18 2W S 1/2 OF THE SW 1/4;<br>COMBINED 1998<br>SPLIT ON 12/02/2023 INTO 100-008-303-001-40;          |  |  |   |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

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|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-008-400-001-00</b><br><br>PROPERTY ADDRESS:<br><b>834 S SHEARER RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>PLUDE JOSEPH & STACY<br>1489 S SHEARER RD<br>GLADWIN MI 48624 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                   |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$235</b>         | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 179,419                           | 188,389   | 8,970  |
| 2. ASSESSED VALUE:   | 216,400                           | 261,800   | 45,400                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 216,400                           | 261,800   | 45,400                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                      |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 8 18 2W N 1/2 OF SE 1/4 & SW 1/4 OF SE 1/4   |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-008-400-003-00</b><br><br>PROPERTY ADDRESS:<br><b>5084 KERSWILL RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>TROYER ISAAC A &<br>GINGERICH CHRISTINA<br>5084 KERSWILL RD<br>GLADWIN MI 48624                               | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$181</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 137,900   | 144,795  | 6,895  |
| 2. ASSESSED VALUE:   | 137,900   | 160,500  | 22,600                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 137,900   | 160,500  | 22,600                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 8 T18N R2W SE 1/4 OF SE 1/4 EXC PARCEL COM 580FT N OF SE COR OF SEC TH CONT N 405FT TH W 350FT TH S 390FT TH S 87DEG 32MIN 45SEC E 350.32FT TO POB |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-008-400-003-01</b><br><br>PROPERTY ADDRESS:<br><b>854 S SHEARER<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BARD RAYMOND<br>854 S SHEARER<br>GLADWIN MI 48624  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$29</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 22,146  | 23,253   | 1,107  |
| 2. ASSESSED VALUE:  | 61,700  | 72,000   | 10,300                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 61,700  | 72,000   | 10,300                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 8 18 2W PART OF SE 1/4 OF SE 1/4 BEG N ALONG E SEC LINE 580FT FROM SE COR TH CONT N 405FT TH W 350FT TH S 390FT TH S87DEG 32MIN 45SEC E 350.32FT TO POB |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-009-100-001-00</b><br><br>PROPERTY ADDRESS:<br><b>640 S GROUT RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HILL BRUCE & MELODY<br>4311 GEDNEY RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)                              |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$80</b>         |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 61,372  | 64,440   |
| 2. ASSESSED VALUE:   |  | 92,600  | 101,600  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 92,600  | 101,600  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 9 T18N R2W NE 1/4 OF NE 1/4  |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-009-100-002-00</b><br><br>PROPERTY ADDRESS:<br><b>BUZZELL RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MURPHY ROBERT FAMILY TRUST<br>DONNA M DYSINGER<br>3677 S ROGERS AVE<br>CLARE MI 48617 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$20</b>                                     |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 14,940  | 15,687   |
| 2. ASSESSED VALUE:   |  | 53,500  | 66,500   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 53,500  | 66,500   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 9 T18N R2W NW 1/4 OF NE 1/4  |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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L-4400

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-009-100-003-00</b><br><br>PROPERTY ADDRESS:<br><b>740 GROUT RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>VAN HORN JAMES C & TAMMY J<br>HAINES MICHAEL L<br>740 S GROUT RD<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$90</b>                                 | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 68,575  | 72,003   | 3,428  |
| 2. ASSESSED VALUE:  | 105,800   | 119,100  | 13,300                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 105,800   | 119,100  | 13,300                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 9 T18N R2W S 1/2 OF NE 1/4  |   |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-009-200-002-00</b><br><br>PROPERTY ADDRESS:<br><b>4755 BUZZELL RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>KELLEY ALBERT & LUCILE<br>4755 BUZZELL RD<br>GLADWIN MI 48624 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:                         | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 24,295                            | 25,509  | 1,214  |
| 2. ASSESSED VALUE:   | 42,200                            | 43,000  | 800  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 42,200                            | 43,000  | 800  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                      |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 9 18 2W COM NE COR OF E 1/2 OF NW 1/4 TH S 10RDS TH W 16RDS TH N 10RDS TH E 16RDS TO POB           |                                   |   |  |

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Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-009-201-001-00</b><br><br>PROPERTY ADDRESS:<br><b>4899 BUZZELL RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WILLFORD KORY L & KIMBERLY M<br>320 S BARD RD<br>GLADWIN MI 48624   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$82</b>                | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 62,361  | 65,479   | 3,118  |
| 2. ASSESSED VALUE:   | 142,800   | 165,800  | 23,000                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 142,800   | 165,800  | 23,000                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 9 T18N R2W E 1/2 OF THE NW 1/4 EXC THE N 22 RODS OF THE E 34 RODS AND THE W 1/2 OF THE NW 1/4 SPLIT 1997 |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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L-4400

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-009-201-001-01</b><br><br>PROPERTY ADDRESS:<br><b>4761 BUZZELL RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>JOHNSON DAVID P<br>4761 BUZZELL RD<br>GLADWIN MI 48624  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$10</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 4,594  | 4,823  | 229  |
| 2. ASSESSED VALUE:   | 8,300  | 21,700   | 13,400                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 8,300  | 21,700   | 13,400                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 9 18 2W PART OF E 1/2 OF NW 1/4 COM 16 RODS W OF THE NE COR FOR THE POB TH S 10 RODS TH E 16 RODS TH S 12 RODS TH W 34 RODS N 22 RODS TH E 18 RODS TO THE POB SPLIT 1998 |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-009-301-001-03</b><br><br>PROPERTY ADDRESS:<br><b>4800 KERSWILL RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>ZOOK DANIEL & MARY<br>4800 KERSWILL RD<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)   |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$282</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 214,755   | 225,492  |
| 2. ASSESSED VALUE:  |  | 220,600   | 265,500  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 220,600   | 265,500  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |   |  |
| LEGAL DESCRIPTION:<br>SEC 9 18 2W THE E 1/2 OF SW 1/4 AND THE W 1/2 OF THE SE 1/4 EXC THE E 990FT THEREOF. SPLIT ON 10/28/2013 FROM 100-009-301-001-01 & COMBINED WITH 100-009-302-001-02 |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-009-302-001-01</b><br><br>PROPERTY ADDRESS:<br><b>845 SHEARER RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MCGUIRE MATTHEW & ERIN A<br>BAKER MATTHEW<br>4179 LACKEY RD<br>WILLIAMSBURG MI 49690 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)   |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$196</b>                                   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 149,510   | 156,985  |
| 2. ASSESSED VALUE:  |  | 156,000   | 199,400  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 156,000   | 199,400  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |   |  |
| LEGAL DESCRIPTION:<br>SEC 9 18 2W W1/2 OF SW 1/4  |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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L-4400

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-009-400-001-00</b><br><br>PROPERTY ADDRESS:<br><b>766 S GROUT RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>DOMINUS INVESTMENTS INC<br>GARCIA NAPOLES & BOWEN JOHN ETAL<br>13611 SOUTH DIXIE HWY UNIT 109352<br>MIAMI FL 33176 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$246</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 111,083  | 116,637  |
| 2. ASSESSED VALUE:  |  | 118,600  | 134,500  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 118,600  | 134,500  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br><br>N 1/2 OF NE 1/4 OF SE 1/4 EXC S 1/2 THEREOF<br>SEC9 T18N R2W  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-009-400-001-01</b><br><br>PROPERTY ADDRESS:<br><b>S GROUT RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>STIEBER GERALD & ANN MARIE<br>780 S GROUT RD<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 402 (RESIDENTIAL-VACANT)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 402 (RESIDENTIAL-VACANT)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$9</b>              | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 7,169   | 7,527  | 358  |
| 2. ASSESSED VALUE:  | 16,100  | 24,400   | 8,300  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 16,100  | 24,400   | 8,300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 9 18 2W S 1/2 OF N 1/2 OF NE 1/4 OF SE 1/4  |   |  |  |

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|                        |                          |   |
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|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-009-400-002-00</b><br><br>PROPERTY ADDRESS:<br><b>780 S GROUT RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>STIEBER GERALD & ANNE<br>780 S GROUT RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)                                |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$97</b>           |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 73,742  | 77,429   |
| 2. ASSESSED VALUE:   |  | 79,400  | 92,700   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 79,400  | 92,700   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 9 18 2W S 1/2 OF NE 1/4 OF SE 1/4  |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-009-400-003-01</b><br><br>PROPERTY ADDRESS:<br><b>4650 KERSWILL RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>ZOOK ABRAHAM J & LIZZIE A<br>4650 KERSWILL RD<br>GLADWIN MI 48624                |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)   |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$117</b>                               |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 89,149  | 93,606   |
| 2. ASSESSED VALUE:  |  | 147,300   | 168,800  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 147,300   | 168,800  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 9 18 2W THE E 990 FT OF THE W 1/2 OF SE 1/4. SPLIT/COMBINED ON 10/28/2013 FROM 100-009-301-001-01 100-009-400-003-00; |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-009-400-004-00</b><br><br>PROPERTY ADDRESS:<br><b>994 S GROUT<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MULLIGAN HAL & STEPHANIE &<br>NELSON JOSEPH<br>994 S GROUT<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$117</b>                             |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 89,499  | 93,973   |
| 2. ASSESSED VALUE:  |  | 109,400   | 127,500  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 109,400   | 127,500  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 9 T18N R2W SE 1/4 OF SE 1/4   |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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L-4400

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-010-100-001-01</b><br><br>PROPERTY ADDRESS:<br><b>4205 BUZZELL RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MCCARTNEY MINDA N<br>4205 BUZZELL RD<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$70</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 53,008  | 55,658   |
| 2. ASSESSED VALUE:  |  | 69,800  | 71,200   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 69,800  | 71,200   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 10 18 2W PART OF NW 1/4 OF NE 1/4 BEG N 89DEG 52MIN 20SEC E ALONG N SEC LINE 564.10FT FROM N 1/4 COR TH CONT N 89DEG 52MIN 20SEC E ALONG SD N SEC LINE 208.75FT TH S 1DEG 47MIN 40SEC E 208.75FT TH S 89DEG 52MIN 20SEC W 208.75FT TH N 1DEG 47MIN 40 SEC W 208.75FT TO POB |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-010-101-001-01</b><br><br>PROPERTY ADDRESS:<br><b>520 S MCCULLOCH RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>FRY MICHAEL & ASHLEY<br>520 S MCCULLOCH RD<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$705</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 37,641  | 64,500   |
| 2. ASSESSED VALUE:  |  | 48,100  | 64,500   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 48,100  | 64,500   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 10 T18NNR 2W PART OF NE 1/4 OF NE 1/4 COM AT NE COR TH S 89DEG 52'20" W ALONG N SEC LINE 295.16FT TH S 00DEG 47'46" E 295.16FT TH N 89DEG 52'20" E 295.16FT TO E SEC LINE TH N 00DEG 47'46" W 295.16FT TO POB |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-010-101-001-04</b><br><br>PROPERTY ADDRESS:<br><b>4235 BUZZELL RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MORGAN WILLIAM & KIMBERLY<br>PO BOX 53<br>GLADWIN MI 48624   |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$651</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 0                                 | 24,832  | 24,832                                       |
| 2. ASSESSED VALUE:  | 0                                 | 83,600  | 83,600                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 0                                 | 83,600  | 83,600                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 10 18 2W PART OF N 1/2 OF NE 1/4 BEG N 89DEG 52MIN 20SEC E ALONG N SEC LINE 325.35FT FROM N 1/4 COR TH N 89DEG 52MIN 20SEC E 208.75FT TH S 1DEG 47 MIN 40SEC E 208.75FT TH S 89DEG 52MIN 20SEC W 208.75FT TH N 1DEG 47MIN 40SEC W 208.75FT TO POB |                                   |   |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-010-101-001-05</b><br><br>PROPERTY ADDRESS:<br><b>4033 BUZZELL RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>ALLEN RONALD & CAROLE<br>4033 BUZZELL RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$89</b>            |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 67,936  | 71,332   |
| 2. ASSESSED VALUE:  |  | 100,200   | 103,100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 100,200   | 103,100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 10 T18N R2W W 200FT OF E 495.16FT OF N 295.16FT OF NE 1/4   |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-010-101-001-14</b><br><br>PROPERTY ADDRESS:<br><b>4125 BUZZELL RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>CADY DAVID L & LYNN L<br>4125 BUZZELL RD<br>GLADWIN MI 48624  |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 121,187                           | 127,246   | 6,059  |
| 2. ASSESSED VALUE:   | 161,800                           | 186,800   | 25,000                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 161,800                           | 186,800   | 25,000                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br><br>SEC 10 182W PART OF NE 1/4 COM N 1/4 COR SD SEC 10 THE N 89DEG 52MIN 2SEC E E 564.10FT TO POB TH S 1DEG 47MIN 40SEC E 1320FT M/L TO N 1/8 LINE TH W ON N 1/8 LINE 564.10FT M/L TO N/S 1/4 LINE TH N TO N 1/4 COR TH N 89DEG 52MIN 20SEC E 325.35FT TH S 0DEG 47MIN 40SEC E 208.75FT TH N 89DEG 52MIN 20SEC E 208.75FT TH N 1DEG 47MIN 40SEC W 208.75FT TO SEC LINE TH E ON SEC LINE 30FT M/L TO POB EXC W 200FT OF E 495.16FT OF N 295.16FT OF NE 1/4 SD SEC 10 SPLIT 3/01 OUT OF 010-101-001-13 |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-010-101-002-00</b><br><br>PROPERTY ADDRESS:<br><b>BUZZELL RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>CADY DAVID L & LYNN L<br>4125 BUZZELL RD<br>GLADWIN MI 48624  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 402 (RESIDENTIAL-VACANT)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 402 (RESIDENTIAL-VACANT)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$24</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 18,060  | 18,963   |
| 2. ASSESSED VALUE:   |  | 26,100  | 39,600   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 26,100  | 39,600   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br><br>SEC 10 18 2W PART OF NE 1/4 COM AT N 1/4 COR OF SEC TH N 89°52'20" E ALONG N SEC LINE 564.10FT TO POB S 1°47'40" E 1320 FT M/L TO N 1/8 LINE TH W ON SD N 1/8 LINE 564.10FT TO N-S LINE TH N TO N 1/4 COR TH N 89° 52'20" E 325.35 FT; TH S 1°47'50" E 208.75 FT; TH N 89°52'20" E 208.75 FT; TH N 1° 47' 40" W 208.75FT TO SEC LINE; TH E 30FT M/L TO POB |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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# THIS IS NOT A TAX BILL

L-4400

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-010-103-001-01</b><br><br>PROPERTY ADDRESS:<br><b>4154 GEDNEY RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MARBLE GRANT & SPEARS LORETTA<br>4154 GEDNEY RD<br>GLADWIN MI 48624  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$67</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 51,295  | 53,859   |
| 2. ASSESSED VALUE:  |  | 71,100  | 72,600   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 71,100  | 72,600   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |   |  |
| LEGAL DESCRIPTION:<br>SEC 10 T18N R2W PART SW 1/4 OF NE 1/4 COM S 89DEG 55' 50" W ALONG E-W 1/4 LINE 1913.06 FT FROM E 1/4 COR TH N 1DEG 38' 52" E 349 FT TH N 89DEG 55' 50" W 125 FT TH S 1DEG 38' 52" E 349 FT TH N 89 DEG 55' 50" E 125 FT TO POB<br>SPLIT/COMBINE ON 11/08/2007 FROM 100-010-101-001-02 100-010-103-001-04; |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-010-103-001-03</b><br><br>PROPERTY ADDRESS:<br><b>4196 GEDNEY RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SIEGERT CHRISTOPHER M & BREI K<br>4196 GEDNEY RD<br>GLADWIN MI 48624  |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 83,430                            | 87,601  | 4,171  |
| 2. ASSESSED VALUE:   | 109,400                           | 134,100   | 24,700                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 109,400                           | 134,100   | 24,700                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 10 18 2W COM S 89 DEG 55'50" W ALG E W 1/4 LN 2038.06 FT FROM E/4 COR TH N 01 DEG 38'52" E 668.74 FT TH S 88 DEG 01'00" W 326 FT TH S 01 DEG 38'52" W 668.74 FT TH N 89 DEG 55'50" E 326 FT TO POB<br>SPLIT ON 12/24/2005 FROM 100-010-103-001-00; |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-010-103-001-07</b><br><br>PROPERTY ADDRESS:<br><b>GEDNEY RD</b><br><br>,   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>CADY DAVID L & LYNN L<br>4125 BUZZELL RD<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 402 (RESIDENTIAL-VACANT)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 402 (RESIDENTIAL-VACANT)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$32</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 24,675  | 25,908   |
| 2. ASSESSED VALUE:  |  | 40,100  | 44,400   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 40,100  | 44,400   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 10 T18N R2W BEG S89°55'50"W 1474.32FT AND N00°20'40"W 668.74FT FROM E1/4 COR TH CONT N00°20'40"W 651.26FT M/L TO N1/8 LINE TH W ALG N 1/8 LINE 1166FT M/L TO N-S1/4 LINE TH S ALG N-S 1/4 LINE 1320FT M/L TO CEN OF SEC TH N 89°55'50"E ALG 1/4 LINE 275.94FT TH N 01°38'52"E 668.74FT TH N88°11'11"E 890.06FT TO POB |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-010-103-001-08</b><br><br>PROPERTY ADDRESS:<br><b>4142 GEDNEY RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>EARLS ANDREW & CANDACE<br>4142 GEDNEY RD<br>GLADWIN MI 48624  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$84</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 64,036  | 67,237   |
| 2. ASSESSED VALUE:   |  | 86,400  | 107,000  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 86,400  | 107,000  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 10 18 2W COM AT E 1/4 COR TH W ALG E-W 1/4 LINE 1474.32 FT FOR POB TH CONT W ALG 1/4 LINE 438.74FT TH N01DDEG 38'52"E 349 FT TH S 89 DEG 55'50"W 125FT TH N01DEG 38'52"E 319.74FT TH N88DEG 1'E 540.81FT TH S 00DEG 20'40"E<br>668.74 FT TO POB.<br>2012 SPLIT FROM 100-010-103-001-06 TO 001-07 & 001-08 DESC CORR 11/16/15 |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-010-104-001-00</b><br><br>PROPERTY ADDRESS:<br><b>GEDNEY RD &amp; MCCULLOCH RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HERSHBERGER ANANIAS M & IDA<br>1505 MCCULLOCH RD<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 101 (AGRICULTURAL-IMPROVED)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 101 (AGRICULTURAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$31</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 23,641  | 24,823   |
| 2. ASSESSED VALUE:  |  | 73,700  | 75,500   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 73,700  | 75,500   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>P/O S 1/2 OF NE 1/4 SEC 10 T18N-R2W<br>COM @ E 1/4 COR<br>TH S 89° 55' 50" W 1474.32FT<br>TH N 00° 20' 40" W 1320FT +/- TO N 1/8 LINE<br>TH E ALONG N 1/8 LINE 1474FT +/- TO E SEC LINE<br>TH S 1320FT +/- TO POB |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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L-4400

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-010-200-001-00</b><br><br>PROPERTY ADDRESS:<br><b>4308 GEDNEY RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BALLARD MARK L & KARRE L<br>4308 GEDNEY RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)                                   |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$56</b>              |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 42,451  | 44,573   |
| 2. ASSESSED VALUE:  |  | 106,700   | 119,600  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 106,700   | 119,600  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 10 T18N 2W E 1/2 OF NW 1/4  |  |   |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-010-200-002-00</b><br><br>PROPERTY ADDRESS:<br><b>4452 GEDNEY RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BALLARD MARGARET L<br>GARY BALLARD<br>419 N OVID<br>ELSIE MI 48831 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)                                       |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$70</b>               | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 53,161  | 55,819   | 2,658  |
| 2. ASSESSED VALUE:  | 111,500   | 126,400  | 14,900                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 111,500   | 126,400  | 14,900                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 10 18 2W W 1/2 OF NW 1/4  |   |  |  |

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-010-300-001-00</b><br><br>PROPERTY ADDRESS:<br><b>4311 GEDNEY RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HILL BRUCE & MELODY<br>4311 GEDNEY RD<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)                              |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$149</b>     | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 113,775   | 119,463  | 5,688  |
| 2. ASSESSED VALUE:   | 177,900   | 209,700  | 31,800                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 177,900   | 209,700  | 31,800                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 10 18 2W N 1/2 OF SW 1/4 EXC N 582.4FT OF E 231FT  |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

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L-4400

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-010-300-003-00</b><br><br>PROPERTY ADDRESS:<br><b>991 S GROUT RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BUZZELL KENNA J TRUST (DC)<br>14422 VALE CT<br>STERLING HEIGHTS MI 48312 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$81</b>                     | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 61,842  | 64,934   | 3,092  |
| 2. ASSESSED VALUE:  | 125,500   | 139,600  | 14,100                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 125,500   | 139,600  | 14,100                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 10 18 2W S 1/2 OF SW 1/4  |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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L-4400

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-010-400-001-00</b><br><br>PROPERTY ADDRESS:<br><b>W GEDNEY<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BADGER WILLIAM S & LORENE J<br>3969 PARKER RD<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)                                      |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$60</b>              | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 45,775  | 48,063   | 2,288  |
| 2. ASSESSED VALUE:   | 93,500  | 102,700  | 9,200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 93,500  | 102,700  | 9,200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 10 18 2W W 1/2 OF SE 1/4   |   |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |                |   |  |
|---|----------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-010-400-002-00</b><br><br>PROPERTY ADDRESS:<br><b>4100 KERSWILL RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>ZOOK BENJAMIN B & AMANDA<br>4100 KERSWILL RD<br>GLADWIN MI 48624 |                | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)                                     |                |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)   |                | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:                            | <b>\$2,933</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |                | 191,983   | 303,782  |
| 2. ASSESSED VALUE:  |                | 204,100   | 363,900  |
| 3. TENTATIVE EQUALIZATION FACTOR:   | 1.000          |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |                | 204,100   | 363,900  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                |   |  |
| LEGAL DESCRIPTION:<br>E 1/2 OF SE 1/4 SEC 10 T18N R2W GLADWIN CO MI   |                |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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L-4400

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|   |  |                                     |  |
|---|--|-------------------------------------|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-011-100-001-10</b><br><br>PROPERTY ADDRESS:<br><b>544 M18<br/>GLADWIN, MI 48624</b>   |                                     |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>M&M OTTO LLC<br>3646 ST ANDREWS CT<br>GLADWIN MI 48624   | PRINCIPAL RESIDENCE EXEMPTION<br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |                                     |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |                                     |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 101 (AGRICULTURAL-IMPROVED)  |  |                                     |  |
| PRIOR YEAR'S CLASSIFICATION: 101 (AGRICULTURAL-IMPROVED) The 2024 Inflation rate Multiplier is: 1.05  |  |                                     |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$38</b>  | PRIOR AMOUNT YEAR: 2023  | CURRENT TENTATIVE AMOUNT YEAR: 2024 | CHANGE FROM PRIOR YEAR TO CURRENT YEAR |
| 1. TAXABLE VALUE:   | 28,802   | 30,242                              | 1,440                                  |
| 2. ASSESSED VALUE:  | 63,500   | 64,100                              | 600                                    |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |                                     |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 63,500   | 64,100                              | 600                                    |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |                                     |  |
| LEGAL DESCRIPTION:<br>SEC 11 T18N R2W E 47AC OF N 1/2 OF NE 1/4 EXC PARCEL COM 450.78FT S OF NE COR TH CONT S 420FT TH W 520 FT TH N 420FT TH E 520FT TO POB<br>Split/Combined on 06/06/2022 from 100-011-100-001-00; |  |                                     |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

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L-4400

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-011-100-001-11</b><br><br>PROPERTY ADDRESS:<br><b>544 M18<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>ADAMSON STEPHANIE<br>1924 LAKEWOOD BEACH ROAD<br>SAINT HELEN MI 48656  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$69</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 31,100   | 32,655   |
| 2. ASSESSED VALUE:  |  | 31,100   | 35,300   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 31,100   | 35,300   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br><br>PART OF NE1/4 OF THE NE1/4 OF SECTION 11 T18N-R2W: COMM. AT THE NE CORNER OF SECTION 11; TH S00°05'52" E ALONG THE E LINE OF SAID SECTION 11 280.68' TO THE POB; TH S00°05'52" E ALONG SAID E LINE 170.10' TH N89°11'22" W 256.09'; TH N00°05'52" W 170.10'; TH S89°11'22" E 256.09' TO POB. PARCEL CONTAINS 1.000 ACRES +/-<br><br>SPLIT/COMBINED ON 06/06/2022 FROM 100-011-100-001-00; |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-011-100-002-01</b><br><br>PROPERTY ADDRESS:<br><b>3695 BUZZELL RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>KORKOSKE DUANE LE<br>TORZY APRIL<br>3695 BUZZELL RD<br>GLADWIN MI 48624  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$82</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 62,469  | 65,592   |
| 2. ASSESSED VALUE:  |  | 73,500  | 110,700  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 73,500  | 110,700  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br><br>SEC 11 T18N R2W W 33A OF N 1/2 OF NE 1/4 EXC N 16RDS OF E 10RDS THEREOF & EXC N 312FT OF W 416FT THEREOF.<br>SPLIT ON 12/22/2004 FROM 100-011-100-002-00; |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).



# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-011-100-002-02</b><br><br>PROPERTY ADDRESS:<br><b>3701 BUZZELL RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>TORZY BRUCE G II & APRIL L<br>3701 BUZZELL RD<br>GLADWIN MI 48624  |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$85</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 64,440                            | 67,662  | 3,222  |
| 2. ASSESSED VALUE:  | 79,900                            | 108,200   | 28,300                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 79,900                            | 108,200   | 28,300                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC11 18 2W COM NW COR OF W 1/2 OF NE 1/4 SEC 11 TH E 416FT TH S 312FT TH W 416FT TH N 312FT TO POB<br>Split on 12/22/2004 from 100-011-100-002-00; |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-011-100-003-00</b><br><br>PROPERTY ADDRESS:<br><b>3663 BUZZELL RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>LUTZ RANDY LEE &<br>KEIL KAYLA LYNN<br>3663 BUZZELL RD<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$92</b>                       | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 70,278  | 73,791   | 3,513  |
| 2. ASSESSED VALUE:  | 84,200  | 86,700   | 2,500  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 84,200  | 86,700   | 2,500  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC11 18 2W COM NE COR OF W 33A OF N 1/2 OF NE 1/4 TH W 10RDS TH S 16RDS TH E 10RDS TH N 16RDS TO POB               |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-011-100-004-01</b><br><br>PROPERTY ADDRESS:<br><b>644 S M18<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MCDONALD RANDALL J & LAURA L<br>644 S M18<br>GLADWIN MI 48624                         |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$36</b>                                     |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 27,239  | 28,600   |
| 2. ASSESSED VALUE:   |  | 62,500  | 67,000   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 62,500  | 67,000   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 11 18 2W PART OF N 1/2 OF S 1/2 OF NE 1/4 COM AT NE COR THEREOF TH WLY 700FT TH SLY 160FT TH ELY 700FT TH NLY 160FT TO POB |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-011-100-004-02</b><br><br>PROPERTY ADDRESS:<br><b>S M18<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MEIXNER ROBERT<br>670 S M18<br>GLADWIN MI 48624   |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$49</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 37,705                            | 39,590  | 1,885  |
| 2. ASSESSED VALUE:   | 47,800                            | 64,100  | 16,300                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 47,800                            | 64,100  | 16,300                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC11 182W N1/2 OF S 1/2 OF NE 1/4 EXC COM 65FT W OF SE COR TH N 208FT 8IN TH W 208FT 8IN TH S 208FT THE 208FT TO POB EXC N 160FT OF E700FT THEREOFF ALSO EXC COM AT E 1/4 COR TH N ALG E SEC LINE 901.04FT TO POB TH CONT N 257.66FT TH N87DEG 47'27"W 273.69FT TH S 01 DEG29'41"W 257.96FT TH S 87DEG 51'13"E 273.69TO POB |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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L-4400

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-011-100-004-03</b><br><br>PROPERTY ADDRESS:<br><b>650 S M18<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>JACOBS JOYCE<br>650 S M18<br>GLADWIN MI 48624  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$15</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 11,127  | 11,683   |
| 2. ASSESSED VALUE:  |  | 19,400  | 25,200   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 19,400  | 25,200   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |   |  |
| LEGAL DESCRIPTION:<br>SEC11 182W COM AT E1/4 COR TH N ALG E SEC LINE 901.04FT TO POB TH CONT N 257.66FT TH N 87DEG 47'27"W 273.69FT S 01 DEG 29' 41"W 257.96FT TH S 87DEG 51'13"E 273.69FT TO POB |  |   |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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L-4400

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-011-100-005-00</b><br><br>PROPERTY ADDRESS:<br><b>670 S M18<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MEIXNER ROBERT<br>670 S M18<br>GLADWIN MI 48624  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$129</b>                                      | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 98,280  | 103,194  | 4,914  |
| 2. ASSESSED VALUE:  | 120,600   | 132,300  | 11,700                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 120,600   | 132,300  | 11,700                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 11 T18N R2W COM 65FT W OF SE COR OF N 1/2 OF S 1/2 OF NE 1/4 TH N 208FT 8IN TH W 208FT 8IN TH S 208FT 8IN TH E 208FT 8IN TO POB |   |  |  |

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|                        |                          |   |
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|------------------------|--------------------------|---|

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2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-011-100-006-01</b><br><br>PROPERTY ADDRESS:<br><b>710 S M18<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BIGELOW DONALD RAY & KYLE ANDREU<br>710 S M18<br>GLADWIN MI 48624                    | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |   |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |   | The 2024 Inflation rate Multiplier is: <b>1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$43</b>                                 | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 32,863  | 34,506   | 1,643  |
| 2. ASSESSED VALUE:  | 60,500  | 61,200   | 700  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 60,500  | 61,200   | 700  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 11 18 2W PARCEL IN S 1/2 OF S 1/2 OF NE 1/4 COM 100FT N OF E 1/4 COR TH W 430FT; TH N 150FT; TH E 430FT TH S 150FT TO POB |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-011-100-006-02</b><br><br>PROPERTY ADDRESS:<br><b>704 S M18<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BIGELOW KYLE<br>704 S M18<br>GLADWIN MI 48624   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$112</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 85,376  | 89,644   | 4,268  |
| 2. ASSESSED VALUE:   | 122,000   | 142,100  | 20,100                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 122,000   | 142,100  | 20,100                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 11 18 2W S 1/2 OF S 1/2 OF NE 1/4 EXC PARCEL COM 100FT N OF E 1/4 COR TH W 730FT TH N 150FT TH E 730FT TH S 150FT TO POB<br>Split on 12/22/2004 from 100-011-100-006-00; |   |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
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|   |   |  |  |
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| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BIGELOW STEVEN<br>720 S M18<br>GLADWIN MI 48624  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$59</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 44,755  | 46,992   | 2,237  |
| 2. ASSESSED VALUE:  | 72,700  | 74,100   | 1,400  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 72,700  | 74,100   | 1,400  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 11 18 2W COM 100FT N & W 430FT OF E 1/4 COR TH W 300FT TH N 150FT TH E 300FT TH S 150FT TO POB 150FT TO POB<br>Split on 12/22/2004 from 100-011-100-006-00; |   |  |  |

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-011-201-001-01</b><br><br>PROPERTY ADDRESS:<br><b>3801 BUZZELL RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HEATH CLEO M<br>3801 BUZZELL RD<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$104</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 78,955  | 82,902   |
| 2. ASSESSED VALUE:   |  | 101,600   | 119,900  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 101,600   | 119,900  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br><br>T18 N R2W SEC 11 PART OF THE NE 1/4 OF THE NW 1/4 COMM S 88 DEG 8 MIN E ALNG THE N SEC LINE 1973.90 FT FROM THE NW COR TH CONT S 88 DEG 8 MIN E ALNG N SEC LINE 179.54 FT TH S 1 DEG 25 MIN 9 SEC W 673.74 FT TH N 88 DEG 1 MIN 29 SEC W 241.35 FT TH N 3 DEG 16 MIN 57 SEC E 336.72 FT TH S 88 DEG 8 MIN E 63.73 FT TH N 46 MIN 18 SEC W 337 FT TO THE POB 3.28 A SPLIT FROM 11-201-001-00 1999 |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-011-201-001-13</b><br><br>PROPERTY ADDRESS:<br><b>3787 BUZZELL RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>EARLEY ROBERT II & LYNN<br>3787 BUZZELL RD<br>GLADWIN MI 48624   |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 96,285                            | 101,099   | 4,814  |
| 2. ASSESSED VALUE:  | 104,800                           | 122,600   | 17,800                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 104,800                           | 122,600   | 17,800                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br>T18N R2 W SEC 11 BEG S 88 DEG 8 MIN E ALNG THE N SEC LINE 2153.44 FT TH CONT S 88 DEG 8 MIN E 300 FT TH S 1 DEG 25 MIN 9 SEC W 674.3 FT TH S 88 DEG 1 MIN 29 SEC E 165 FT TH S 1 DEG 25 MIN 9 SEC W 649.86 FT TH N 88 DEG 1 MIN 29 SEC W 627.49 FT TH N 3 DEG 16 MIN 57 SEC E 650 FT TH S 88 DEG 1 MIN 29 SEC E 141.35 FT TH N 1 DEG 25 MIN 9 SEC E 673.74 FT TO THE POB AKA PARCEL B SPLIT FROM 011-201-001-00 1999 ACRES=13.8 |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-011-201-002-10</b><br><br>PROPERTY ADDRESS:<br><b>3767 BUZZELL RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>DEMOINES TREVOR L & STACEY L<br>3767 BUZZELL RD<br>GLADWIN MI 48624  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$71</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 54,241  | 56,953   |
| 2. ASSESSED VALUE:  |  | 66,500  | 89,600   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 66,500  | 89,600   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br><br>SEC 11 T18N R2W PARCEL IN NE COR OF N/2 OF NW/4 BEING THE E 165 FT OF THE N 674.31 FT THEREOF.<br>COMBINE ON 10/14/2006 FROM 100-011-201-001-03 100-011-201-002-00; |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).



# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-011-201-003-01</b><br><br>PROPERTY ADDRESS:<br><b>3811 BUZZELL RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SMALLEY JEROME & MARLENE<br>3811 BUZZELL RD<br>GLADWIN MI 48624   |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$52</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 40,001                            | 42,001  | 2,000  |
| 2. ASSESSED VALUE:   | 81,000                            | 86,500  | 5,500  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 81,000                            | 86,500  | 5,500  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 11 18 2W PART OF NE 1/4 OF NW 1/4 BEG S 88DEG 8MIN E ALONG N SEC LINE 1654.90FT FROM NW COR TH CONT S 88DEG 8MIN E 319FT TH S ODEG 46MIN 18SEC E 337FT TH N 88DEG 8MIN W 319FT TH N 0DEG 46MIN 18 SEC W 337FT TO POB |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-011-201-003-10</b><br><br>PROPERTY ADDRESS:<br><b>BUZZELL RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>GREAVES INVESTMENT CO LLC<br>395 JAMES ROBERTSON DR<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 202 (COMMERCIAL-VACANT)   |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 202 (COMMERCIAL-VACANT)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$70</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 31,454   | 33,026   |
| 2. ASSESSED VALUE:   |  | 33,600   | 44,700   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 33,600   | 44,700   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 11 T18N R2W THAT PART OF NE 1/4 OF NW 1/4 COM S88 DEG 8' E 1409.23 FT FROM NW COR OF SEC TH CONT S88 DEG 8' E 245.57 FT TH S00 DEG 46'18" E 337 FT TH S88 DEG 8' E 220.26 FT TH S01 DEG 15'1" E 336.87 FT TH S88 DEG 8'18" E 100 FT TH S03 DEG 16'57" W 650 FT TO N 1/8 LN N88 DEG 8' W 1209.58 FT TH N01 DEG 27'48" E 563.94 FT TH S88 DEG 8' E 99.82 FT TH N01 DEG 27'48" E 473.5 FT TH S88 DEG 8' E 518.09 FT TH N01 DEG 2' E 284 FT TO POB.<br>COMBINED 1999 |  |  |  |

Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |  |  |   |
|--|--|--|---|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: 100-011-202-001-01<br><br>PROPERTY ADDRESS:<br>3855 BUZZELL RD<br>GLADWIN, MI 48624  |   |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BRALEY SUSAN<br>3855 BUZZELL RD<br>GLADWIN MI 48624   |  | PRINCIPAL RESIDENCE EXEMPTION<br><br>% Exempt As "Homeowners Principal Residence": 100.00%<br>% Exempt As "Qualified Agricultural Property": .00%<br>% Exempt As "MBT Industrial Personal": .00%<br>% Exempt As "MBT Commercial Personal": .00%<br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |   |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |   |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |  |   |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: 1.05  |   |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: \$54  |  | PRIOR AMOUNT<br>YEAR: 2023   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: 2024 |
| 1. TAXABLE VALUE:  |  | 41,435   | 43,506                                    |
| 2. ASSESSED VALUE:   |  | 56,200   | 59,700                                    |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |   |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 56,200   | 59,700                                    |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 WAS NOT   |  |  |   |
| LEGAL DESCRIPTION:<br><br>SEC 11 T18N R2W P/O N 1/2 OF NW 1/4 BEG S 88°8'00" E ALONG N SEC LINE 1051.20 FT FROM NW COR OF SEC; TH CONT S 88°8'00" E ALONG N SEC LINE 358.13 FT; TH S 01° 27'48" W 284 FT; TH N 88°8'00" W 358.13 FT; TH N 01°52' MIN E 284 FT TO THE POB<br><br>SPLIT FROM 011-202-001-00 1999 |  |  |   |

Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-011-202-002-00</b><br><br>PROPERTY ADDRESS:<br><b>3881 BUZZELL RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MANSFIELD SUSAN & STODOLAK LINDA<br>3881 BUZZELL RD<br>GLADWIN MI 48624  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$77</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 58,847  | 61,789   |
| 2. ASSESSED VALUE:  |  | 85,900  | 92,000   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 85,900  | 92,000   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br><br>SEC 11 18 2W PART OF N 1/2 OF NW 1/4 BEG S 88DEG 8MIN E ALONG N SEC LINE 753.02FT FROM NW COR TH S 1DEG 52MIN W 284FT TH S 88DEG 8MIN E 298FT TH N 1DEG 52MIN E 284FT TH N 88DEG 8MIN W ALONG N SEC LINE 298FT TO POB |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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**Notice of Assessment, Taxable Valuation, and Property Classification**

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-011-202-003-00</b><br><br>PROPERTY ADDRESS:<br><b>3885 W BUZZELL RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SIEROCKI HELEN F HOEHN JAYNE F<br>SIEROCKI HELEN F<br>3885 W BUZZELL RD<br>GLADWIN MI 48624  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$72</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 55,084  | 57,838   |
| 2. ASSESSED VALUE:  |  | 67,300  | 82,100   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 67,300  | 82,100   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br><br>SEC 11 T18N R2W PART OF N 1/2 OF NW 1/4 COM S 88 DEG 8'0"E 243FT FROM NW SEC COR THCONT S 88DEG 8'0"E 255.10 FT TH S 1DEG 27'48"W 284.0 FT TH N 88DEG 8'0"W 25.10 FT TH N 1DEG 27'48"E 284.0 FT TO POB & COM S 88DEG 8'0"E 498.10 FT TH FROM NW SEC COR TH CONT S 88DEG 8'0"E 255.10 FT TH S 1DEG 27'48"W 284.0 FT TH N 88DEG 8'0"W 255.10 FT TH N 1DEG 27'48"E 284.0 FT TO POB. DESCRIPTION CORRECTION L/831 P/344 |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-011-202-004-00</b><br><br>PROPERTY ADDRESS:<br><b>3995 W BUZZELL RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SHERLOCK MARY E<br>3995 W BUZZELL RD<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$56</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 43,015  | 45,165   |
| 2. ASSESSED VALUE:  |  | 63,100  | 71,700   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 63,100  | 71,700   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 11 18 2W PARCEL IN NW 1/4 OF NW 1/4 COM AT NW COR OF SEC TH S 89DEG 34MIN 20SEC E 243FT ALONG N LINE OF SEC TH S 193FT TH N 89DEG 34MIN 20SEC W 243FT TO W SEC LINE TH N 193FT TO POB |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

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## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-011-202-005-00</b><br><br>PROPERTY ADDRESS:<br><b>530 MCCULLOCH RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>COOK MCKENZIE<br>530 MCCULLOCH RD<br>GLADWIN MI 48624  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$79</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 60,585  | 63,614   | 3,029  |
| 2. ASSESSED VALUE:  | 64,400  | 86,300   | 21,900                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 64,400  | 86,300   | 21,900                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 11 18 2W PART OF N 1/2 OF NW 1/4 BEG S 01°27'48" W ALONG W SEC LINE 193FT FROM NW COR OF SEC TH CONT S 01°27'48" W 564.5FT TH S 88°08'00" E 882.24FT TH N 01°27'48" E 473.50 FT TH N 88°08'00" W 639.24FT TH N 01°27'48" E 91FT TH N 88°08'00" W 243FT TO POB |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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|   |  |  |   |
|---|--|--|---|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: 100-011-202-006-00<br><br>PROPERTY ADDRESS:<br>651 MCCULLOCH RD<br>GLADWIN, MI 48624   |   |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SHUMACHER & SONS AUTO CRUSHERS LLC<br>651 MCCULLOCH RD<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": .00%<br>% Exempt As "Qualified Agricultural Property": .00%<br>% Exempt As "MBT Industrial Personal": .00%<br>% Exempt As "MBT Commercial Personal": .00%<br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |   |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |   |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 201 (COMMERCIAL-IMPROVED)  |  |  |   |
| PRIOR YEAR'S CLASSIFICATION: 201 (COMMERCIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: 1.05  |   |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: \$96   |  | PRIOR AMOUNT<br>YEAR: 2023   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: 2024 |
| 1. TAXABLE VALUE:   |  | 43,623   | 45,804                                    |
| 2. ASSESSED VALUE:  |  | 84,100   | 96,100                                    |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |   |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 84,100   | 96,100                                    |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | WAS NOT  |   |
| LEGAL DESCRIPTION:<br>SEC 11 T18N R2W PART OF N 1/2 OF NW 1/4 COM 757.5 FT S OF NW COR TH CONT S 562.5 FT TO N 1/8 LN TH S 88DEG 1'18" E ALONG N 1/8 LINE 782.42 FT TH N 01DEG 27'48" E 563.94 FT TH N 88DEG 8' W 782.42 TO POB |  |  |   |

Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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|   |                                   |  |  |
|---|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-011-204-001-01</b><br><br>PROPERTY ADDRESS:<br><b>MCCULLOCH RD</b><br><br>,   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SUMMIT PETROLEUM CORPORATION INC<br>MILLER ENERGY LLC<br>PO BOX 632<br>TRAVERSE CITY MI 49685  |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$3</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 1,300                             | 1,365  | 65   |
| 2. ASSESSED VALUE:  | 6,900                             | 7,200  | 300  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 6,900                             | 7,200  | 300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |  |  |
| LEGAL DESCRIPTION:<br><br>SEC 11 18 2W PARCEL OF LAND DESC AS PT OF THE SW ¼ OF SW1/4 COMM AT SW COR TH N 01 DEG 39 SEC E 841.95 TH S 88 DEG 20 MIN 01 SEC E 214.18 FT TO POB TH N 01 DEG 39 MIN 59 SEC E 162.78 FT TH S 88 DEG 20 MIN 01 SEC E 160.90 FT TH S 01 DEG 39 MIN 59 SEC W 162.78 FT TH N 88 DEG 20 MIN 01 SEC W 160.90 FT TO POB. |                                   |  |  |

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-011-204-001-02</b><br><br>PROPERTY ADDRESS:<br><b>MCCULLOCH RD</b><br><br>,   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SUMMIT PETROLEUM CORPORATION INC<br>MILLER ENERGY<br>PO BOX 632<br>TRAVERSE CITY MI 49685   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$7</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 3,137  | 3,293  |
| 2. ASSESSED VALUE:   |  | 9,400  | 9,800  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 9,400  | 9,800  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br><br>SEC 11 18 2W SW ¼ OF SW ¼ EXC COM AT SW COR TH N 01 DEG 39 MIN 59 SEC E 644.99 FT TH S 88 DEG 20 MIN 01 SEC E 751.97 FT TO POB TH N 01 DEG 39 MIN E 294.28 FT TH S 88 DEG 20 MIN 01 SEC E 217.87 FT TH S 01 DEG 39 MIN 59 SEC W 282.13 FT TH S 89 DEG 15 MIN 39 SEC W 218.07 FT TO POB |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-011-204-001-03</b><br><br>PROPERTY ADDRESS:<br><br>,   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>GREAVES TRUCKING INC<br>395 JAMES ROBERTSON DR<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 102 (AGRICULTURAL-VACANT)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 102 (AGRICULTURAL-VACANT)  |  | The 2024 Inflation rate Multiplier is: 1.05   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$129</b>                 |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 98,700  | 103,635  |
| 2. ASSESSED VALUE:  |  | 98,700  | 113,100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 98,700  | 113,100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 11 18 2W S ½ OF NW ¼ & NE ¼ OF SW 1/4   |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-011-204-001-04</b><br><br>PROPERTY ADDRESS:<br><b>S MCCULLOCH RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>GREAVES TRUCKING INC<br>395 JAMES ROBERTSON DR<br>GLADWIN MI 48624   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$37</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 28,277  | 29,690   | 1,413  |
| 2. ASSESSED VALUE:  | 41,700  | 41,800   | 100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 41,700  | 41,800   | 100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 11 18 2W NW 1/4 OF SW 1/4 EXC S 743FT OF N 776FT OF W 330FT THEREOF ALSO EXC S 710FT OF THE N 776FT OF E 284FT OF W 614 FT THEREOF<br>DESC CORR 4/26/15 |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |                                   |  |  |
|---|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-011-204-001-05</b><br><br>PROPERTY ADDRESS:<br><b>MCCULLOCH RD</b><br><br>,   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SUMMIT PETROLEUM CORPORATION INC<br>MILLER ENERGY LLC<br>PO BOX 632<br>TRAVERSE CITY MI 49685  |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |                                   |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$90</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 40,551                            | 42,578   | 2,027  |
| 2. ASSESSED VALUE:  | 52,200                            | 65,900   | 13,700                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 52,200                            | 65,900   | 13,700                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |  |  |
| LEGAL DESCRIPTION:<br><br>SEC 11 18 2W SW ¼ OF SW ¼ EXC COM AT SW COR TH N 01 DEG 39 MIN 59 SEC E 841.95 FT TH S 88 DEG 20 MIN 01 SEC E 214.18 FT TO POB TH N 01 DEG 39 MIN 59 SEC E 162.78 FT TH S 88 DEG 20 MIN 01 SEC E 160.90 FT TH S 01 DEG 39 MIN 59 SEC W 162.78 FT TH N 88 DEG 20 MIN 01 SEC W 160.90 FT TO POB ALSO EXC COM SW COR THE N 01 DEG 39 MIN 59 SEC E 644.99 FT TH S 88 DEG 20 MIN 01 SEC E 751.97 FT TO POB TH N 01 DEG 39 MIN 59 SEC E 294.28 FT TH S 88 DEG 20 MIN 01 SEC E 217.87 FT TH S 01 DEG 39 MIN 59 SEC W 285.13 FT TH S 89 DEG 15 MIN 39 SEC W 218.07 FT TO POB. |                                   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-011-204-001-07</b><br><br>PROPERTY ADDRESS:<br><br>,  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>GREAVES TRUCKING INC<br>395 JAMES ROBERTSON DR<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 402 (RESIDENTIAL-VACANT)   |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 402 (RESIDENTIAL-VACANT)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$16</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 7,140  | 7,497  |
| 2. ASSESSED VALUE:  |  | 10,400   | 28,300   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 10,400   | 28,300   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br><br>SEC11 18 2W THE N 776FT OF W 614 FT OF NW 1/4 OF SW 1/4 EXC THE N 66FT THEREOF ALSO EXC BEG 33FT S OF NW COR OF NW 1/4 OF SW 1/4 TH CONT S 660 FT TH E 330FT TH N 660FT TH W 330FT TO POB |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-011-204-001-08</b><br><br>PROPERTY ADDRESS:<br><b>759 MCCULLOCH RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>GREAVES TRUCKING INC<br>395 JAMES ROBERTSON DR<br>GLADWIN MI 48624                    |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$92</b>                                     |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 41,689   | 43,773   |
| 2. ASSESSED VALUE:   |  | 51,000   | 72,200   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 51,000   | 72,200   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>SEC11 182W BEG 33FT S OF THE NW COR OF THE NW 1/4 OF THE NW1/4 OF THE SW1/4 TH S 660FT TH E 330FT TH N 660FT TH W 330FT TO POB |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-011-300-003-00</b><br><br>PROPERTY ADDRESS:<br><b>3796 W KERSWILL RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>JACOBS MARSHA<br>3796 W KERSWILL RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                             |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$47</b>       |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 35,859  | 37,651   |
| 2. ASSESSED VALUE:   |  | 87,900  | 102,400  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 87,900  | 102,400  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC11 18 2W SE 1/4 OF SW 1/4   |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-011-400-001-01</b><br><br>PROPERTY ADDRESS:<br><b>858 S M18<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>JOHN GAULT DEVELOPMENT LLC<br>PO BOX 385<br>CLARE MI 48617   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 201 (COMMERCIAL-IMPROVED)  |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 201 (COMMERCIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$137</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 62,067   | 65,170   |
| 2. ASSESSED VALUE:  |  | 76,200   | 87,800   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 76,200   | 87,800   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br><br>SEC 11 T18N R2W PARCEL IN N 1/2 OF SE 1/4 COM AT SE COR OF N 1/2 OF N 1/2 OF SE 1/4 TH S ALONG SEC LINE 300FT TH W 40RDS TH N 300FT TH E 40RDS TO POB AND BEG S 01 DEG 29'01" W 959.21 FT FROM E/4 COR TH S 01 DEG 29'01" W 27 FT TH 87 DEG 50'36" W 400 FT TH N 01 DEG 29'01" E 27 FT TH S 87 DEG 50'36" E 400 FT TO POB |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-011-400-001-04</b><br><br>PROPERTY ADDRESS:<br><b>860 S M18<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>GREAVES TRUCKING INC<br>395 JAMES ROBERTSON DR<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$87</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 39,270   | 41,233   |
| 2. ASSESSED VALUE:  |  | 47,300   | 64,000   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 47,300   | 64,000   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |  |  |
| LEGAL DESCRIPTION:<br><br>SEC 11 T18N R2W PART OF THE N 1/2 OF SE 1/4 BEG S 01 DEG 29' 01" W ALONG E SEC LINE 1318.52 FT AND N 87 DEG 43' 03" W 300 FT FROM E/4 COR TH N 87 DEG 43' 03" W 2322.37 FT TH N 01 DEG 24' 55" E 1309.62 FT TH S 87 DEG 54' 44" E 839.69 FT TH S 01 DEG 24' 55" W 1082.48 FT TH S 87 DEG 43' 03" E 1482.91 FT TH S 01 DEG 29' 01" W 230 FT TO POB ALSO THE S 230 FT OF E 300 FT OF N 1/2 OF SE 1/4. SPLIT ON 12/26/2005 FROM 100-011-400-001-10;<br>COMBINE ON 10/16/2006 FROM 100-011-400-001-11 100-011-400-001-02; |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

|  |
|--|
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|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-011-400-001-07</b><br><br>PROPERTY ADDRESS:<br><b>820 S M18<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>EMERY GARY<br>820 S M18<br>GLADWIN MI 48624  |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$183</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 6,325                             | 13,283  | 6,958  |
| 2. ASSESSED VALUE:  | 6,325                             | 28,900  | 22,575                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 6,325                             | 28,900  | 22,575                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 11 T18N R2W COM AT E 1/4 CORN TH S 01 DEG 29'01" W 986.21 FT TH N 87 DEG 50'36" W 400.00 FT TH N 01 DEG 29'01" E 27.00 FT TH N 87 DEG 50'36" W 260.00 FT TH N 01 DEG 29'01" E 230.00 FT TH S 89 DEG 20'33" W 50.00 FT TO POB TH N 01 DEG 29'01" E 540.00 FT TH N 89 DEG 20'33" W 150.00 FT TH S 01 DEG 29'01" W 500.00 FT TH S 89 DEG 20'33" E 100.00 FT TH S 01 DEG 29'01" W 40.00 FT TH S 89 DEG 20'33" E 50.00 FT TO POB INCLUDES EASEMENT SPLIT 2005 FROM 100-011-400-001-10;<br>SPLIT 2006 FROM 100-011-400-001-03;<br>SPLIT 2007 FROM 100-011-400-001-06; |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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| <b>March Board of Review Appeal Information. The board of review will meet at the following dates and times:</b><br><br>2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER. |
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## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-011-400-001-08</b><br><br>PROPERTY ADDRESS:<br><b>830 S M18<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>ANDERSON ANGELA<br>830 S M18<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$116</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 88,424  | 92,845   |
| 2. ASSESSED VALUE:  |  | 111,000   | 128,700  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 111,000   | 128,700  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 11 T18N R2W COM AT E 1/4 CORN TH S 01 DEG 29'01" W 986.21 FT TH N 87 DEG 50'36" W 400.00 FT TH N 01 DEG 29'01" E 27.00 FT TH N 87 DEG 50'36" W 260.00 FT TH N 01 DEG 29'01" E 230.00 FT TO POB TH N 01 DEG 29'01" E 728.42.00 FT TH N 87 DEG 54'44" W 1124.13 FT TH S 01 DEG 24'55" W 352.34 FT TH S 87 DEG 43'03" E 473.31 FT TH S 01 DEG 24'55" W 390.71 FT TH S 89 DEG 20'33" E 650.0 FT TO POB AK B-2<br>INCLUDES EASEMENT<br>EXC COM AT E 1/4 CORN TH S 01 DEG 29'01" W 986.21 FT TH N 87 DEG 50'36" W 400.00 FT TH N 01 DEG 29'01" E 27.00 FT TH N 87 DEG 50'36" W 260.00 FT TH N 01 DEG 29'01" E 230.00 FT TH S 89 DEG 20'33" W 50.00 FT TO POB TH N 01 DEG 29'01" E 540.00 FT TH N 89 DEG 20'33" W 150.00 FT TH S 01 DEG 29'01" W 500.00 FT TH S 89 DEG 20'33" E 100.00 FT TH S 01 DEG 29'01" W 40.00 FT TH S 89 DEG 20'33" E 50.00 FT TO |  |   |  |

Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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L-4400

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|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-011-400-001-12</b><br><br>PROPERTY ADDRESS:<br><b>840 S M18<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>RANDLE BRYAN & JENNIFER<br>840 S M18<br>GLADWIN MI 48624  |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 89,959                            | 94,456  | 4,497  |
| 2. ASSESSED VALUE:   | 114,700                           | 139,900   | 25,200                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 114,700                           | 139,900   | 25,200                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 11 T18N R2W P/O N 1/2 OF SE 1/4 BEG S 01°29'01" W 986.21FT FROM E 1/4 COR; TH S 01°29'01" W 102.31FT; TH N 87°43'03" W 1043.60FT; TH N 01°24'55" E 339.43FT; TH S 87°43'03" E 384 FT; TH S 01° 24' 55" W 230 FT; TH S 89°20'33" E 260 FT; TH S 01°29'01" W 27FT; TH S 87°50'36" E 400FT TO POB |                                   |   |  |

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|                        |                          |   |
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| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-011-400-001-13</b><br><br>PROPERTY ADDRESS:<br><b>M 18</b><br><br>,  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>RANDLE BRYAN & JENNIFER<br>840 S M18<br>GLADWIN MI 48624  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 402 (RESIDENTIAL-VACANT)   |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 402 (RESIDENTIAL-VACANT)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$15</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 11,340  | 11,907   |
| 2. ASSESSED VALUE:   |  | 16,500  | 25,000   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 16,500  | 25,000   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 11 18 2W PART OF THE N 1/2 OF THE SE 1/4 BEG S 01°29'01" W 986.21 FT FROM E 1/4 COR TH N 87°50'36" W 400 FT; TH N 01°29' 01" E 27 FT; TH N 87°50'36" W 260 FT; TH N 01°29'01" E 230 FT TO POB; TH N 01°29' 01" E 728.42 FT; TH N 87°54'44" W 1124.13FT; TH S 01°24'55" W 1082.48 FT ; TH S 87°43'03" E 739.31FT; TH N 01°24'55" E 339.43FT; TH S 89°20'33" E 384FT TO POB. EXC COMM @ E 1/4 COR TH S 986.21 FT; TH W 400FT; TH N 27 FT; TH W 260FT; TH N 230FT; TH W 50 FT TO POB; TH N 540FT; TH E 150FT; TH S 500FT; TH W 100FT; TH S 40FT; TH E 50FT TO POB |  |   |  |

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|                        |                          |   |
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| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-011-400-002-00</b><br><br>PROPERTY ADDRESS:<br><b>764 S M18<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>KNIERIM RODNEY & LAURIE<br>PO BOX 107<br>GLADWIN MI 48624           |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$98</b>                | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 75,052                            | 78,804  | 3,752  |
| 2. ASSESSED VALUE:   | 95,700                            | 116,500   | 20,800                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 95,700                            | 116,500   | 20,800                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC11 18 2W COM NE COR OF N 1/2 OF N 1/2 OF SE 1/4 1/4 TH S 20 RDS TH W 40 RDS TH N 20 RDS TH E 40 RD TO POB |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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L-4400

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-011-400-003-00</b><br><br>PROPERTY ADDRESS:<br><b>804 S M18<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>DICKEN GREGORY & CRYSTAL<br>804 S M18<br>GLADWIN MI 48624          | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>75.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$135</b>              | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 87,562   | 91,940   | 4,378  |
| 2. ASSESSED VALUE:  | 112,300  | 130,000  | 17,700                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 112,300  | 130,000  | 17,700                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |  |  |
| LEGAL DESCRIPTION:<br>SEC11 T18N R2W COM SE COR OF N 1/2 OF N 1/2 OF SE 1/4 TH N 20 RDS TH W 40 RDS TH S 20 RDS TH E 40 RD TO POB |  |  |  |

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L-4400

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|  |  |  |  |
|--|--|--|--|
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| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BRUBAKER JANET E TRUST<br>4201 WASHINGTON ST<br>MIDLAND MI 48642-3568 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$108</b>                 | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 48,632   | 51,063   | 2,431  |
| 2. ASSESSED VALUE:   | 108,100  | 134,000  | 25,900                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 108,100  | 134,000  | 25,900                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 11 T18N R2W S 1/2 OF SE 1/4  |  |  |  |

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|                        |                          |   |
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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

**Notice of Assessment, Taxable Valuation, and Property Classification**

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-012-100-003-04</b><br><br>PROPERTY ADDRESS:<br><b>697 STICKEL RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MEAD DAVID & BEULAH<br>MEAD DAVID JONATHAN & ALICIA RENEE<br>697 STICKEL RD<br>GLADWIN MI 48624   |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$140</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 106,591                           | 111,920   | 5,329  |
| 2. ASSESSED VALUE:   | 129,100                           | 158,800   | 29,700                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 129,100                           | 158,800   | 29,700                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 12 T18N R2W COM S 00°10'43" W 1830 FT TH S89°49'17" W 550.00 FT TO POB FROM N 1/4 COR TH N 00°10'43"W 181.92 FT TH S 88°18'31" E 550.54 FT TO WLY BANK OF CEDAR RVR TH NWLY ALG RIV BANK TH N 29°13'13" W 104.86 FT TH S 88°18'31" E 239.81 FT TH S 00°09'32" W 454.45 FT TH N 88°38'35" W 738.91 FT TH N 00°10'43"W 188.88 FT TO POB. EXCEPT P/O NE 1/4 SEC 12 T18N R2W COMM AT N 1/4 CRNR OF SEC TH S 00°10'43" W 1830 FT TH S 89°49'17" E 550 FT TH N00°10'43" W 181.92 FT TH S 88°18'31" E 134.54 FT TO POB TH S 28 FT TH E 110 FT TH N 28 FT TH W 110 FT TO POB. ALSO EXCEPT P/O SEC 12 T 18N R2W DESCR COMM 1544.45 FT S OF N 1/4 CRNR TH E 1288.93 FT TH S 370.41 FT TO POB AND S 84.04 FT TH W 738.91 FT TH N 42.50 FT TH ESTRLY TO POB. |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |  |  |   |
|--|--|--|---|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: 100-012-100-003-06<br><br>PROPERTY ADDRESS:<br>715 STICKEL RD<br>GLADWIN, MI 48624   |   |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>CASSIDAY ROBERT L & LINDA S<br>715 STICKEL RD<br>GLADWIN MI 48624   |  | PRINCIPAL RESIDENCE EXEMPTION<br>% Exempt As "Homeowners Principal Residence": 100.00%<br>% Exempt As "Qualified Agricultural Property": .00%<br>% Exempt As "MBT Industrial Personal": .00%<br>% Exempt As "MBT Commercial Personal": .00%<br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |   |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |   |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |  |   |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: 1.05  |   |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: \$28  |  | PRIOR AMOUNT<br>YEAR: 2023   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: 2024 |
| 1. TAXABLE VALUE:  |  | 21,218   | 22,278                                    |
| 2. ASSESSED VALUE:   |  | 35,500   | 38,900                                    |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |   |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 35,500   | 38,900                                    |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | WAS NOT  |   |
| LEGAL DESCRIPTION:<br>SEC 12 18 2W P/O NE 1/4 COM AT N 1/4 COR OF SEC TH S 00* 10'43" W ALG N/S 1/4 LN 1830.00FT TO POB TH S 89* 49'17" E 550.00FT TH S 00* 10'43" E 188.88FT TH N 88* 38'35" W 349.96FT TH N 00* 10'43" E 61.79FT TH N 89* 50'04" W 200.00FT TO TH N-S 1/4 LN TH N 00* 10'43" E ALG N/S 1/4 LN 119.94 FT TO POB EXCEPT PARCEL DESC AS COM 1950FT S OF NW COR OF NE 1/4 TH E 200FT TH S 29.96FT TO POB TH E 349.96FT TH S 31.83FT TH W 349.96FT TH N 31.83FT TO POB.<br>SPLIT ON 01/21/2006 FROM 100-012-100-003-01 100-012-100-004-00;<br>DESC COR 2/25/14. |  |  |   |

Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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# THIS IS NOT A TAX BILL

L-4400

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-012-100-003-07</b><br><br>PROPERTY ADDRESS:<br><b>701 STICKEL RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>ROWLEY HADEN<br>701 STICKEL RD<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$70</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 70,935  | 73,600   |
| 2. ASSESSED VALUE:  |  | 72,400  | 73,600   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 72,400  | 73,600   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br><br>P/O NE ¼ OF SEC 12 T18N-R2W DESCR AS COM @ N ¼ CRNR OF SEC 12; TH S 00°07'24" W ALNG N AND S¼ LNE OF SEC 12 1610.45 FT TO POB; TH S 88°21'50" E 222.00 FT; TH S 00°07'24" W 214.57 FT; TH N 89°52'36" W 221.92 FT TO N AND S¼ LNE OF SEC 12; TH N00° 07'24" E ALNG N AND S¼ LNE 220.44 FT TO POB. 1.108 A +/-<br>W/ALL SUBJ ON FILE<br><br>AKA PARCEL A SPLIT ON 09/26/2005 FROM 100-012-100-003-00;<br>SPLIT/COMBINED ON 12/15/2020 FROM 100-012-100-003-03; |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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**Notice of Assessment, Taxable Valuation, and Property Classification**

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-012-100-003-08</b><br><br>PROPERTY ADDRESS:<br><b>689 STICKEL RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MEAD BENJAMIN J & LEAH M<br>689 STICKEL RD<br>GLADWIN MI 48624   |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$145</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 110,902                           | 116,447   | 5,545  |
| 2. ASSESSED VALUE:  | 141,300                           | 181,500   | 40,200                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 141,300                           | 181,500   | 40,200                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br>P/O NE ¼ OF SEC 12 T18N-R2W DESCR AS COM @ N¼ CRNR OF SEC 12<br>TH S 00°07'24" W ALNG N AND S¼ LNE OF SEC 12 1544.45 FT TO POB;<br>TH S 88°21'50" E 1049.12 FT TO WSTRLY BANK OF CEDAR RIVER;<br>TH S 29°16'32" E ALNG WSTRLY BANK OF CEDAR RIVER 104.86 FT;<br>TH N 88°21'50" W 306.00 FT; TH S 00° 07'24" W 28.00 FT; TH N 88°21'50" W 110.00 FT;<br>TH N 00°07'24" E 28.00 FT; TH N 88°21'50" W 134.54 FT; TH S 00°07'24" W 181. 92 FT;<br>TH N 89°52'36" W 327.96 FT; TH N 00°07'24" E 214.57 FT; TH N 88°21'50" W 222.00 FT TO N AND S¼ LNE OF SEC 12; TH N 00°07'24" E ALNG N |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN,MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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**Notice of Assessment, Taxable Valuation, and Property Classification**

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-012-100-004-01</b><br><br>PROPERTY ADDRESS:<br><b>743 STICKEL RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>LANDSKROENER TRACY L<br>743 STICKEL RD<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$65</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 49,804  | 52,294   |
| 2. ASSESSED VALUE:  |  | 62,300  | 80,700   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 62,300  | 80,700   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 12 18 2W S 1/2 OF SW 1/4 OF NE 1/4 DESC AS N 260FT OF W 750FT THE S 20 FT THEREOF BEING SUBJECT TO ROW ALSO THAT PART OF THE N 1/2 OF SW 1/4 OF NE 1/4 LYING S OF THE FOLLOWING DESC: COM AT N 1/4 COR OF SEC TH S 00* 10'43" W ALG N-S 1/4 LN 1830.00FT TO POB TH S 89* 49'17" E 550.00FT TH S 00* 10'43" E 188.88FT TH N 88* 38'35" W 349.96FT TH N 00* 10'43" E 61.79FT TH N 89* 50'04" W 200.00FT TO N/S 1/4 LN TH N 00* 10'43" E ALG N-S 1/4 LN 119.94 FT TO POB EXCEPT PARCEL DESC AS COM 1950FT S OF NW COR OF NE 1/4 TH E 200FT TH S 29.96FT TO POB TH E 349.96FT TH S 31.83FT TH W 349.96FT TH N 31.83FT TO POB.<br>SPLIT ON 01/21/2006 FROM 100-012-100-003-01 100-012-100-004-00;<br>DESC CORR 2/25/14 |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-012-100-005-00</b><br><br>PROPERTY ADDRESS:<br><b>747 STICKEL RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>LANDSKROENER ROBERT SCOTT &<br>ROSEMARY D<br>747 STICKEL RD<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |   |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |   | The 2024 Inflation rate Multiplier is: <b>1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$178</b>                           | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 136,054   | 142,856  | 6,802  |
| 2. ASSESSED VALUE:   | 169,100   | 192,300  | 23,200                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 169,100   | 192,300  | 23,200                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 12 18 2W S 1/2 OF SW 1/4 OF NE 1/4 EXC N 230FT OF W 750FT & EXC S 250FT OF W 400FT THEREOF                           |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

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Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

**Notice of Assessment, Taxable Valuation, and Property Classification**

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-012-100-005-01</b><br><br>PROPERTY ADDRESS:<br><b>753 STICKEL RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WILLERT PHILLIP & KRISTEN<br>753 STICKEL RD<br>GLADWIN MI 48624                          |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$68</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 52,000  | 54,600   |
| 2. ASSESSED VALUE:  |  | 62,600  | 75,800   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 62,600  | 75,800   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 12 18 2W PART OF SW 1/4 OF NE 1/4 COM AT A PT 2320FT S OF NW COR OF NE 1/4 TH E 400FT TH S 250FT TH W 400FT TH N 250FT TO POB |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-012-200-001-02</b><br><br>PROPERTY ADDRESS:<br><b>3305 BUZZELL RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>ULCH THOMAS & LINDA<br>3305 BUZZELL RD<br>GLADWIN MI 48624   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$15</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 11,544  | 12,121   | 577  |
| 2. ASSESSED VALUE:  | 21,800  | 26,200   | 4,400  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 21,800  | 26,200   | 4,400  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 12 18 2W PART OF NE 1/4 OF NW 1/4 BEG N 89DEG W ALONG N SEC LINE 525FT FROM N 1/4 COR TH CONT N 89DEG W FT TH S 0DEG 59MIN 50SEC W 322.67FT TH S 89DEG E 135FT TH N 0DEG 59MIN 50SEC E 322.67 FT TO POB |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-012-200-001-51</b><br><br>PROPERTY ADDRESS:<br><b>3271 BUZZELL RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BALL BENTON C & LANA K<br>401 N ANTLER<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$109</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 49,198   | 51,657   |
| 2. ASSESSED VALUE:  |  | 70,200   | 74,400   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 70,200   | 74,400   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 12 18 2W N 1/2 OF S 1/2 OF NE 1/4 OF NW 1/4 & NE 1/4 OF NE 1/4 OF NW 1/4 EXC N 322.67FT OF W 135FT & EXC THAT PART BEG AT N 1/4 COR TH W 224.55FT TH S 124.73FT TH S 85DEG 37MIN W 59FT TH S 83DEG 37MIN 148.35 FT TO N-S 1/4 LINE TH N 158.87FT TO POB |  |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |   |   |
|--|--|---|---|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: 100-012-200-002-10<br><br>PROPERTY ADDRESS:<br>502 STICKEL RD<br>GLADWIN, MI 48624  |   |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>FOLTS ROBERT & ADELIA<br>502 STICKEL RD<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": 100.00%<br>% Exempt As "Qualified Agricultural Property": .00%<br>% Exempt As "MBT Industrial Personal": .00%<br>% Exempt As "MBT Commercial Personal": .00%<br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |   |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |   |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |   |   |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: 1.05   |   |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: \$27  |  | PRIOR AMOUNT<br>YEAR: 2023  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: 2024 |
| 1. TAXABLE VALUE:  |  | 20,442  | 21,464                                    |
| 2. ASSESSED VALUE:   |  | 34,000  | 34,800                                    |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |   |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 34,000  | 34,800                                    |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | WAS NOT   |   |
| LEGAL DESCRIPTION:<br>SEC 12 18 2W THAT PART OF THE NE 1/4 OF NW 1/4 OF SD SEC BEG AT N 1/4 COR TH N89DEG W ALNG N-S 1/4 LINE 224.55FT TH S 01DEG 3MIN W 124.73FT TH S 46 DEG 14 MIN 58 SEC E 24.63 FT TH S 85DEG 37MIN E 59FT TH S 83DEG E 148.35FT TO N-S 1/4 LINE TH N 1DEG 3 MIN E 158.87 TO POB |  |   |   |

Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-012-200-003-00</b><br><br>PROPERTY ADDRESS:<br><b>535 S M18<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>KINKELA RICHARD E<br>535 S M18<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 301 (INDUSTRIAL-IMPROVED)   |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 301 (INDUSTRIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$91</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 41,359   | 43,426   |
| 2. ASSESSED VALUE:  |  | 52,600   | 59,100   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 52,600   | 59,100   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br><br>SEC 12 T18N R2W N 1/2 OF NW 1/4 OF NW 1/4 EXC FOLLOWING 1-W 200FT OF S 170FT OF SD DESC 2-100FT E & W BY 200FT N & S COM AT A PT 600FT E OF NW COR OF SEC 3-COM 800FT E OF NW COR OF SEC TH S 200FT TH E 200FT TH S 460FT TH E 320FT TH N 660FT TH W 520FT TO POB |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

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L-4400

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-012-200-004-00</b><br><br>PROPERTY ADDRESS:<br><b>553 S M18<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BAILEY KATHLEEN A<br>553 S M18<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)                                 |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$1,671</b> |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 42,688   | 63,100   |
| 2. ASSESSED VALUE:  |  | 61,500   | 63,100   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 61,500   | 63,100   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS</b>   |  |
| LEGAL DESCRIPTION:<br>SEC 12 18 2W W 200FT OF S 170FT OF N 1/2 OF NW 1/4 OF NW 1/4                                  |  |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-012-200-005-00</b><br><br>PROPERTY ADDRESS:<br><b>3381 W BUZZELL RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BADGER JACLYN & SCOTT A<br>3381 W BUZZELL RD<br>GLADWIN MI 48624 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:                            | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 77,334                            | 81,200  | 3,866  |
| 2. ASSESSED VALUE:  | 82,500                            | 93,200  | 10,700                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 82,500                            | 93,200  | 10,700                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 12 18 2W COM 1000FT E OF NW COR OF SEC TH S 660FT TH E 320FT TH N 660F TH W 320FT TO POB              |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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L-4400

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-012-200-005-01</b><br><br>PROPERTY ADDRESS:<br><b>3401 BUZZELL RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>ROSIN PATRICK & JILL<br>3401 BUZZELL RD<br>GLADWIN MI 48624                      | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$51</b>                             | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 38,637  | 40,568   | 1,931  |
| 2. ASSESSED VALUE:  | 53,800  | 55,600   | 1,800  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 53,800  | 55,600   | 1,800  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 12 18 2W PARCEL IN N 1/2 OF NW 1/4 OF NW 1/4 COM 870FT E OF NW COR TH E 130FT TH S 200FT TH W 130FT TH N 200FT TO POB |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-012-200-006-00</b><br><br>PROPERTY ADDRESS:<br><b>3403 BUZZELL RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>DION ERIC & CHRISTY<br>3403 BUZZELL RD<br>GLADWIN MI 48624                                    | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$39</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 29,809  | 31,299   | 1,490  |
| 2. ASSESSED VALUE:   | 36,700  | 39,400   | 2,700  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 36,700  | 39,400   | 2,700  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 12 T18N R2W PART OF N 1/2 OF NW 1/4 OF NW 1/4 COM NW COR OF SEC TH E 800FT TO POB TH S 200FT TH E 70FT TH N 200FT TH W 70FT TO POB |   |  |  |

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|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-012-200-007-00</b><br><br>PROPERTY ADDRESS:<br><b>3405 BUZZELL RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>STURMAN JAMIE & MISCO ROSEMARY<br>3405 BUZZELL RD<br>GLADWIN MI 48624 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$68</b>                  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 51,871                            | 54,464  | 2,593  |
| 2. ASSESSED VALUE:   | 70,300                            | 73,800  | 3,500  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 70,300                            | 73,800  | 3,500  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC12 18 2W COM 600FT E OF NW COR OF SEC TH S 200FT TH E 100FT TH N 200FT TH W 100FT TO POB                    |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-012-200-008-01</b><br><br>PROPERTY ADDRESS:<br><b>593 S M18<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SMITH BRYAN & LORI<br>593 S M18<br>GLADWIN MI 48624  |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)                                 |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$63</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 48,413                            | 50,833  | 2,420  |
| 2. ASSESSED VALUE:  | 60,700                            | 72,500  | 11,800                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 60,700                            | 72,500  | 11,800                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                             |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC12 18 2W N 1/2 OF S 1/2 OF NW 1/4 OF NW 1/4  |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-012-200-008-51</b><br><br>PROPERTY ADDRESS:<br><b>615 S M18<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>KOONTZ TERRY L & RITA C<br>KOONTZ TERRY L & RITA C<br>615 S M18<br>GLADWIN MI 48624 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 39,406                            | 41,376  | 1,970  |
| 2. ASSESSED VALUE:   | 52,900                            | 74,300  | 21,400                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 52,900                            | 74,300  | 21,400                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC12 18 2W N 1/2 S 1/2 OF S 1/2 OF NW 1/4 OF NW 1/4.<br>DESC CORR 8/25/15   |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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# THIS IS NOT A TAX BILL

L-4400

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-012-200-008-52</b><br><br>PROPERTY ADDRESS:<br><b>625 S M18<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>KOONTZ TERRY & RITA<br>625 S M18<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 201 (COMMERCIAL-IMPROVED)                                  |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 201 (COMMERCIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$192</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 86,945   | 91,292   |
| 2. ASSESSED VALUE:  |  | 119,000  | 129,300  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 119,000  | 129,300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>SEC12 T18N R2W S 1/2 OF S 1/2 OF S 1/2 OF NW 1/4 OF NW 1/4                                    |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).



# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-012-200-009-00</b><br><br>PROPERTY ADDRESS:<br><b>S M18<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>CASSADAY RANDY & DONNA<br>695 S M18<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)                                    |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$22</b>       |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 10,045   | 10,547   |
| 2. ASSESSED VALUE:   |  | 23,800   | 36,100   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 23,800   | 36,100   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>SEC 12 T18N R2W N 30RDS OF SW 1/4 OF NW 1/4  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |                                   |  |  |
|---|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-012-200-010-00</b><br><br>PROPERTY ADDRESS:<br><b>695 S M18<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>CASSADAY RANDY<br>695 S M18<br>GLADWIN MI 48624                      |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>65.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |                                   |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:                                | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 98,157                            | 103,064  | 4,907  |
| 2. ASSESSED VALUE:  | 146,200                           | 155,600  | 9,400  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 146,200                           | 155,600  | 9,400  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |  |  |
| LEGAL DESCRIPTION:<br>SEC 12 T18N R2W S 50 RDS OF SW 1/4 OF NW 1/4 EXC S 300 FT OF W 517.35 FT & EXC N 12 RDS OF W 26.5 RDS THEREOF |                                   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-012-200-011-00</b><br><br>PROPERTY ADDRESS:<br><b>679 S M18<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>CASSADAY RANDY & DONNA<br>679 S M18<br>GLADWIN MI 48624                 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$21</b>                       |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 9,523  | 9,999  |
| 2. ASSESSED VALUE:   |  | 22,900   | 24,900   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 22,900   | 24,900   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>SEC12 18 2W COM 30RDS S OF NW COR OF SW 1/4 OF NW 1/4 TH S 12RDS TH E 26 1/2RDS TH N 12RDS TH W 26 1/2RDS TO POB |  |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-012-200-012-00</b><br><br>PROPERTY ADDRESS:<br><b>751 S M18<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>COLUMBUS CLUB ASSN<br>G SEYMOUR<br>PO BOX 562<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 201 (COMMERCIAL-IMPROVED)   |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 201 (COMMERCIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$415</b>                |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 187,480  | 196,854  |
| 2. ASSESSED VALUE:   |  | 243,000  | 255,200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 243,000  | 255,200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 12 T18N R2W S 300FT OF W 517.35FT OF SW 1/4 OF NW 1/4  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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# THIS IS NOT A TAX BILL

L-4400

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-012-200-013-00</b><br><br>PROPERTY ADDRESS:<br><b>700 STICKEL RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BROKOFF ALICIA L & SCOTT E<br>933 ORCHARD AVENUE SE<br>GRAND RAPIDS MI 49506   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$316</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 142,700  | 149,835  |
| 2. ASSESSED VALUE:  |  | 142,700  | 169,300  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 142,700  | 169,300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |  |  |
| LEGAL DESCRIPTION:<br><br>SEC12 18 2W NE 1/4 OF SE 1/4 OF NW 1/4 EXC S 1/2 THEREOF PARCEL COM NW COR OF N 1/2 OF NE 1/4 OF SE 1/4 OF NW 1/4 TH S TO SW COR SD DESC TH W 107FT TH NWLY TO A PT THAT IF 425FT W OF NW COR SD DESC TH E 425FT TO POB |  |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-012-200-014-00</b><br><br>PROPERTY ADDRESS:<br><b>720 STICKEL RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BROKOFF TERRANCE L & EILEEN E<br>720 STICKEL RD<br>GLADWIN MI 48624   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |   |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |   | The 2024 Inflation rate Multiplier is: <b>1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$136</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 103,433   | 108,604  | 5,171  |
| 2. ASSESSED VALUE:   | 139,200   | 163,700  | 24,500                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 139,200   | 163,700  | 24,500                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br><br>SEC12 18 2W W 1/2 OF N 1/2 OF SE 1/4 OF NW 1/4 EXC COM NW COR OF N 1/2 OF NE 1/4 OF SE 1/4 OF NW 1/4 TH S TO SW COR SD DESC TH W 107FT TH NWLY TO A PT THAT IS 425FT W OF NW COR SD DESC TH E 425FT TO POB & S 1/2 OF NE 1/4 OF SE 1/4 OF NW 1/4 |   |  |  |

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |   |   |
|---|--|---|---|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: 100-012-200-015-01<br><br>PROPERTY ADDRESS:<br>742 STICKEL RD<br>GLADWIN, MI 48624  |   |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HAWLEY ALAN D<br>742 STICKEL RD<br>GLADWIN MI 48624  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": 100.00%<br>% Exempt As "Qualified Agricultural Property": .00%<br>% Exempt As "MBT Industrial Personal": .00%<br>% Exempt As "MBT Commercial Personal": .00%<br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |   |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |   |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |   |   |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: 1.05   |   |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: \$65   |  | PRIOR AMOUNT<br>YEAR: 2023  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: 2024 |
| 1. TAXABLE VALUE:   |  | 49,717  | 52,202                                    |
| 2. ASSESSED VALUE:  |  | 80,600  | 82,500                                    |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |   |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 80,600  | 82,500                                    |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | WAS NOT   |   |
| LEGAL DESCRIPTION:<br>P/O S 1/2 OF SE 1/4 OF NW 1/4 SEC 12 T 18N-R2W<br>COMM @ N 1/4 CRNR OF SEC 12<br>TH S 00° 07' 24" W 2004.73 FT TO POB<br>TH S 00° 07' 24" W 154.16 FT<br>TH S 89° 13' 23" W 300.02 FT<br>TH N 00° 07' 24" E 161.60 FT<br>TH S 89° 21' 18" E 300 FT TO POB |  |   |   |

Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

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L-4400

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|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-012-201-001-00</b><br><br>PROPERTY ADDRESS:<br><b>STICKEL RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BROKOFF TERRANCE L & EILEEN E<br>720 STICKEL RD<br>GLADWIN MI 48624 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 402 (RESIDENTIAL-VACANT)   |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 402 (RESIDENTIAL-VACANT)   |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$22</b>                | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 16,867                            | 17,710  | 843  |
| 2. ASSESSED VALUE:   | 23,100                            | 41,500  | 18,400                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 23,100                            | 41,500  | 18,400                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 12 18 2W S 1/2 OF S 1/2 OF NE 1/4 OF NW 1/4  |                                   |   |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |  |   |  |
|---|--|---|--|
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| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HAWLEY ALAN D<br>742 STICKEL RD<br>GLADWIN MI 48624  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 402 (RESIDENTIAL-VACANT)  |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 402 (RESIDENTIAL-VACANT)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$18</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 13,737  | 14,423   |
| 2. ASSESSED VALUE:  |  | 40,300  | 42,600   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 40,300  | 42,600   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |   |  |
| LEGAL DESCRIPTION:<br>P/O S 1/2 OF SE 1/4 OF NW 1/4 SEC12 T18N R2W DESC<br>COMM @ N 1/4 CRNER OF SEC<br>TH S 00° 07' 24" W 2453.89 FT TO POB<br>TH S 00° 07' 24" W 219.08 FT<br>TH N 89° 09' 39" W 1316.43 FT<br>TH N 00° 00' 49" E 663.79<br>TH S 89° 21' 18" E 1017.65 FT |  |   |  |

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|                        |                          |   |
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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-012-204-001-02</b><br><br>PROPERTY ADDRESS:<br><b>750 STICKEL RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>PLUDE MARLIEA & EDGAR DENISE<br>750 STICKEL RD<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$85</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 64,669  | 67,902   |
| 2. ASSESSED VALUE:  |  | 78,000  | 89,400   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 78,000  | 89,400   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |   |  |
| LEGAL DESCRIPTION:<br>P/O S 1/2 OF SE 1/4 OF NW 1/4 SECT 12 T18NR2W<br>COMM @ N 1/4 CRNER OF SEC 12<br>TH S 00° 07'24" W 2158.89 FT TO POB TH<br>TH S 00° 07' 24" W 295 FT TH<br>TH S 89° 13' 23" W 300.02 FT<br>TH N 00° 07' 24" E 295 FT<br>TH N 89° 13' 23" E 300.02 FT TO POB |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-012-300-002-00</b><br><br>PROPERTY ADDRESS:<br><b>799 S M18<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>FARLING JOSHUA JAMES<br>799 S M18<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                           |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$139</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 62,929   | 66,075   | 3,146  |
| 2. ASSESSED VALUE:   | 100,700  | 119,700  | 19,000                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 100,700  | 119,700  | 19,000                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                              |  |  |  |
| LEGAL DESCRIPTION:<br>SEC12 18 2W NW 1/4 OF SW 1/4 EXC S 32RDS OF W 20RDS ALSO EXC N 60FT OF W 198FT                 |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-012-300-003-00</b><br><br>PROPERTY ADDRESS:<br><b>761 S M18<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>ROE DELBERT & JOANN<br>761 S M18<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)                                 |   |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |   | The 2024 Inflation rate Multiplier is: <b>1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$23</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 17,557  | 18,434   | 877  |
| 2. ASSESSED VALUE:  | 24,800  | 26,600   | 1,800  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 24,800  | 26,600   | 1,800  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                             |   |  |  |
| LEGAL DESCRIPTION:<br>SEC12 18 2W N 60FT OF W 198FT OF NW 1/4 OF SW 1/4   |   |  |  |

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|                        |                          |   |
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|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-012-300-004-00</b><br><br>PROPERTY ADDRESS:<br><b>863 S M18<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>LEWIS KAY L<br>863 S M18<br>GLADWIN MI 48624         | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                          |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$53</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 40,455  | 42,477   | 2,022  |
| 2. ASSESSED VALUE:  | 48,100  | 66,300   | 18,200                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 48,100  | 66,300   | 18,200                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                             |   |  |  |
| LEGAL DESCRIPTION:<br>SEC12 18 2W S 16RDS OF W 20RDS OF NW 1/4 OF SW 1/4  |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-012-300-005-00</b><br><br>PROPERTY ADDRESS:<br><b>839 S M18<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>STAMMAN ROY & LAURENE & KENT<br>839 S M18<br>GLADWIN MI 48624        | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$23</b>                 | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 17,257  | 18,119   | 862  |
| 2. ASSESSED VALUE:  | 33,700  | 41,600   | 7,900  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 33,700  | 41,600   | 7,900  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC12 18 2W PART OF NW 1/4 OF SW 1/4 COM 16RDS N OF SW COR TH E 20RDS TH N 16RDS TH W 20RDS TH S 16RDS TO POB |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-012-300-006-01</b><br><br>PROPERTY ADDRESS:<br><b>3370 KERSWILL RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HOLDER GLENN<br>3370 KERSWILL RD<br>GLADWIN MI 48624  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                           |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$486</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 54,577  | 73,105   | 18,528                                       |
| 2. ASSESSED VALUE:   | 74,600  | 118,900  | 44,300                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 74,600  | 118,900  | 44,300                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                              |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 12 18 2W E 10.10 ACRES OF SW 1/4 OF SW 1/4   |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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# THIS IS NOT A TAX BILL

L-4400

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-012-300-007-00</b><br><br>PROPERTY ADDRESS:<br><b>3490 KERSWILL RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BRUNER NEIL D<br>BRUNER COREY J<br>985 S M18<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>75.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$20</b>                |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 12,705   | 13,340   |
| 2. ASSESSED VALUE:  |  | 22,000   | 30,200   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 22,000   | 30,200   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>SEC12 18 2W S 16RDS OF W 20RDS OF S 1/2 OF SW 1/4   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).



# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-012-300-008-00</b><br><br>PROPERTY ADDRESS:<br><b>879 S M18<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>LYONS ROBERT L & BETTY L<br>879 S M18<br>GLADWIN MI 48624  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$36</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 27,645  | 29,027   | 1,382  |
| 2. ASSESSED VALUE:  | 36,500  | 63,100   | 26,600                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 36,500  | 63,100   | 26,600                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC12 18 2W PART OF SW 1/4 OF SW 1/4-COM ON W SEC LINE 926FT N OF SW SEC COR TH N 392.66FT TH S 89°30' E 979.09FT TH S 392.66FT TH N 89°30' W 978.31FT TO POB |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-012-300-009-01</b><br><br>PROPERTY ADDRESS:<br><b>3280 W KERSWILL<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>DUNN GEORGE & ANGELINE<br>3280 W KERSWILL<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$72</b>          | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 54,839  | 57,580   | 2,741  |
| 2. ASSESSED VALUE:   | 72,800  | 84,500   | 11,700                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 72,800  | 84,500   | 11,700                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                      |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 12 T18N R2W SE 1/4 OF SE 1/4 OF SW 1/4   |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-012-300-009-02</b><br><br>PROPERTY ADDRESS:<br><b>3328 KERSWILL<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>PERSKY TRUDY<br>3328 KERSWILL<br>GLADWIN MI 48624  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$85</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 65,133  | 68,389   |
| 2. ASSESSED VALUE:  |  | 83,100  | 88,600   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 83,100  | 88,600   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |   |  |
| LEGAL DESCRIPTION:<br>SEC 12 18 2W PART OF SE 1/4 OF SW 1/4 BEG 88DEG 26 MIN 6SEC E ALONG S SEC LINE 1310.93FT FROM SW COR OF SEC TH CONT S 88DEG 26MIN 6SEC E 334.31FT TH N 0DEG 56MIN 43SEC E 1314.84FT TH N 88DEG 18MIN 10 SEC W 334.31FT TH S 0DEG 56MIN 43SEC W 1315.61FT TO POB |  |   |  |

Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

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Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-012-300-009-04</b><br><br>PROPERTY ADDRESS:<br><b>904 STICKEL RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>NETTLETON RONALD J<br>904 STICKEL RD<br>GLADWIN MI 48624  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$190</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 49,144  | 56,401   |
| 2. ASSESSED VALUE:   |  | 71,100  | 98,500   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 71,100  | 98,500   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 12 18 2W PART O FSE 1/4 OF SW 1/4 BEG N 1DEG 3MIN 35SEC E ALONG N-S 1/4 LINE OF SD SEC 1020.08 FT FROM S 1/4COR TH CONT N 1DEG 3MIN 35SEC E 292.47FT TH N 88DEG 18MIN 9SEC W 979.29FT TH S 0DEG 56MIN 43SEC E 292.47FT TH S 88DEG 18MIN 9SEC E 978.71FT TO POB |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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**Notice of Assessment, Taxable Valuation, and Property Classification**

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|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-012-300-009-05</b><br><br>PROPERTY ADDRESS:<br><b>916 STICKEL RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HAGOORT TIMOTHY & CORA LEE<br>916 STICKEL RD<br>GLADWIN MI 48624  |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$102</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 77,603                            | 81,483  | 3,880  |
| 2. ASSESSED VALUE:   | 143,800                           | 164,100   | 20,300                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 143,800                           | 164,100   | 20,300                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 12 18 2W PART OF SE 1/4 OF SW 1/4 BEG N01 DEG 03'35" E 657.03 FT FROM THE S/4 COR TH CONT N01 DEG 03'35"E 297.0 FT TH N88 DEG 18'09"W 469.0 FT TH S00 DEG 56'43"W 297.0 FT TH S88 DEG 26'06"E 469.0 FT TO POB.<br>SPLIT ON 01/21/2006 FROM 100-012-300-009-00; |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-012-300-009-06</b><br><br>PROPERTY ADDRESS:<br><b>STICKEL RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HAGOORT TIMOTHY & CORA LEE<br>916 STICKEL RD<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$6</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 4,649   | 4,881  |
| 2. ASSESSED VALUE:  |  | 8,200   | 26,000   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 8,200   | 17,800   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |   |  |
| LEGAL DESCRIPTION:<br>SEC 12 18 2W PART OF SE 1/4 OF SW 1/4 BEG N01 DEG 03'35" E 657.03 FT FROM THE S/4 COR TH CONT N01 DEG 03'35"E 363.05 FT TH N88 DEG 18'09"W 978.71 FT TH S00 DEG 56'43"W 365.33 FT TH S88 DEG 26'06"E 508.93 FT TH N00 DEG 56'43"E 297.0 FT TH S88 DEG 26'06"E 469.0 FT TH N01 DEG 03'35" E 66.05 FT TO POB.<br>SPLIT ON 01/21/2006 FROM 100-012-300-009-00; |  |   |  |

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| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-012-300-009-09</b><br><br>PROPERTY ADDRESS:<br><b>3302 KERSWILL RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>PERSKY JOSEPH 3RD<br>3302 KERSWILL RD<br>GLADWIN MI 48624   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$62</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 46,936  | 49,282   | 2,346  |
| 2. ASSESSED VALUE:   | 63,600  | 85,900   | 22,300                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 63,600  | 85,900   | 22,300                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br><br>SEC 12 T18N R2W PART OF SE 1/4 OF SW 1/4 COM N 88 DEG 26' 6" W 642.31FT FROM S 1/4 COR TH N 00 DEG 56' 43" E 657.03FT TH N 88 DEG 18'10" W 334.31FT TH S 00 DEG 56' 43" W 657.42FT TH S 88 DEG 26' 6" E 334.31FT TO POB. COMBINED ON 10/06/2014 FROM 100-012-300-009-08 100-012-300-009-07;<br><br>COMBINED ON 02/02/2015 WITH 100-012-300-009-07 INTO 100-012-300-009-09; |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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L-4400

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|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-012-301-000-00</b><br><br>PROPERTY ADDRESS:<br><b>STICKEL RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HAWLEY ALAN D<br>742 STICKEL RD<br>GLADWIN MI 48624                |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 402 (RESIDENTIAL-VACANT)  |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 402 (RESIDENTIAL-VACANT)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$43</b>               | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 32,909                            | 34,554  | 1,645  |
| 2. ASSESSED VALUE:  | 60,800                            | 73,300  | 12,500                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 60,800                            | 73,300  | 12,500                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 12 T18N-R2W<br><br>NE 1/4 OF SW 1/4 40A +-<br><br>SPLIT/COMBINED ON 05/15/2019 FROM 100-012-204-001-00; |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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L-4400

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-012-303-001-00</b><br><br>PROPERTY ADDRESS:<br><b>3442 KERSWILL RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SAMLOW IAN T & KRISTINE M<br>3442 KERSWILL RD<br>GLADWIN MI 48624        |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$187</b>                       |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 142,638   | 149,769  |
| 2. ASSESSED VALUE:  |  | 165,600   | 175,700  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 165,600   | 175,700  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC12 18 2W SW 1/4 OF SW 1/4 EXC S 16RDS OF W 20RDS & EXC N 392.66FT THEREOF ALSO EXC E 10.10AC THEREOF. 19.10 AC |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-012-400-002-00</b><br><br>PROPERTY ADDRESS:<br><b>STICKEL RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>LANDSKROENER ROBERT SCOTT &<br>ROSEMARY D<br>747 STICKEL RD<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$30</b>                            | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 22,760  | 23,898   | 1,138  |
| 2. ASSESSED VALUE:   | 56,100  | 68,400   | 12,300                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 56,100  | 68,400   | 12,300                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC12 18 2W NW 1/4 OF SE 1/4   |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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L-4400

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-012-403-001-00</b><br><br>PROPERTY ADDRESS:<br><b>905 STICKEL RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BOMAN JAMES & AMY<br>905 STICKEL RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)                                    |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$70</b>       |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 53,232  | 55,893   |
| 2. ASSESSED VALUE:   |  | 76,000  | 87,900   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 76,000  | 87,900   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 12 18 2W N 1/2 OF N 1/2 OF SW 1/4 OF SE 1/4  |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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L-4400

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-012-403-002-01</b><br><br>PROPERTY ADDRESS:<br><b>965 STICKEL RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>EMEOTT KODY M & MEREDITH L<br>965 STICKEL RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$(307)</b>             |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 34,742  | 46,889   |
| 2. ASSESSED VALUE:  |  | 51,100  | 57,300   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 51,100  | 57,300   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 12 18 2W N 330FT OF S 1/2 OF SW 1/4 OF SE 1/4   |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).



# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-012-403-002-10</b><br><br>PROPERTY ADDRESS:<br><b>STICKEL RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HAGOORT TIMOTHY & CORALEE<br>916 STICKEL RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 402 (RESIDENTIAL-VACANT)  |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 402 (RESIDENTIAL-VACANT)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$28</b>               |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 12,677   | 13,310   |
| 2. ASSESSED VALUE:   |  | 19,100   | 26,700   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 19,100   | 26,700   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>SEC 12 18 2W S 330FT OF N 1/2 OF SW 1/4 OF SE 1/4  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN,MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |                                   |  |  |
|--|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-012-403-003-00</b><br><br>PROPERTY ADDRESS:<br><b>STICKEL RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>EMEOTT JACK A JR & KRISTIN TRUST<br>707 S SILVERLEAF ST<br>GLADWIN MI 48624 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$593</b>                       | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 12,285                            | 25,700   | 13,415                                       |
| 2. ASSESSED VALUE:   | 17,300                            | 25,700   | 8,400  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 17,300                            | 25,700   | 8,400  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS</b>  |                                   |  |  |
| LEGAL DESCRIPTION:<br>SEC 12 18 2W S 330 FT OF SW 1/4 OF SE 1/4  |                                   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-013-100-003-00</b><br><br>PROPERTY ADDRESS:<br><b>WOODS RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>TAYLOR THOMAS B<br>8240 ELMS RD<br>BIRCH RUN MI 48415 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                           |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$94</b>     |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 42,685   | 44,819   |
| 2. ASSESSED VALUE:   |  | 54,900   | 67,000   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 54,900   | 67,000   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>SEC 13 18 2W SE 1/4 OF NE 1/4  |  |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-013-101-001-00</b><br><br>PROPERTY ADDRESS:<br><b>KERSWILL RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BATTERBEE CHRISTOPHER N & MACKENZIE<br>3313 BURGESS RD<br>BEAVERTON MI 48612 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$2,083</b>                         |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 27,506   | 74,600   |
| 2. ASSESSED VALUE:  |  | 62,000   | 74,600   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 62,000   | 74,600   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS</b>   |  |
| LEGAL DESCRIPTION:<br>SEC 13 18 2W NW 1/4 OF NE 1/4   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).



# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-013-101-002-00</b><br><br>PROPERTY ADDRESS:<br><b>WOODS RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>AIRBETS PATRICK J<br>3660 W M-61<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)                                 |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$1,957</b> |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 22,760   | 67,000   |
| 2. ASSESSED VALUE:  |  | 54,900   | 67,000   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 54,900   | 12,100   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS</b>                                 |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 13 18 2W SW 1/4 OF NE 1/4   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-013-200-001-03</b><br><br>PROPERTY ADDRESS:<br><b>3315 KERSWILL RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BAUMANN PHILIP A & MARTHA T<br>3315 KERSWILL RD<br>GLADWIN MI 48624 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:                               | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 92,037                            | 96,638  | 4,601  |
| 2. ASSESSED VALUE:   | 113,400                           | 139,300   | 25,900                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 113,400                           | 139,300   | 25,900                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 13 T18N R2W W 1/2 OF NE 1/4 OF NW 1/4<br>Split/Combined on 12/27/2017 from 100-013-200-001-02;           |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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# THIS IS NOT A TAX BILL

L-4400

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|   |              |   |  |
|---|--------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |              | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-013-200-001-11</b><br><br>PROPERTY ADDRESS:<br><b>3261 KERSWILL RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BARD LISA BAUMANN<br>3261 KERSWILL RD<br>GLADWIN MI 48624  |              | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |              |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |              |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |              | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:  | <b>\$160</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |              | 121,934   | 128,030  |
| 2. ASSESSED VALUE:  |              | 146,500   | 174,000  |
| 3. TENTATIVE EQUALIZATION FACTOR:   | 1.000        |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |              | 146,500   | 174,000  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |              |   |  |
| LEGAL DESCRIPTION:<br>SEC 13 18 2W E 1/2 OF NE 1/4 OF THE NW 1/4 ALSO S 1/2 OF W 1/2 OF NE 1/4 OF NW 1/4<br>SPLIT/COMB ON 02/08/2018 WITH 100-013-200-001-04 INTO 100-013-200-001-11; |              |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-013-200-002-01</b><br><br>PROPERTY ADDRESS:<br><b>3385 W KERSWILL<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WYLIE GEORGE E<br>301 N CAYOGA ST<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)                                  |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$113</b>    |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 51,100   | 53,655   |
| 2. ASSESSED VALUE:   |  | 51,100   | 58,900   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 51,100   | 58,900   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>SEC 13 18 2W E 33RDS OF N 60RDS OF NW 1/4 OF NW 1/4  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-013-200-002-10</b><br><br>PROPERTY ADDRESS:<br><b>1031 S M18<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>LAST MARY B ET AL<br>1031 S M18<br>GLADWIN MI 48624  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                          |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$17</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 13,068  | 13,721   | 653  |
| 2. ASSESSED VALUE:  | 17,400  | 26,200   | 8,800  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 17,400  | 26,200   | 8,800  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                             |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 13 18 2W N 34RDS OF W 14RDS OF NW 1/4   |   |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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L-4400

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|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-013-200-003-00</b><br><br>PROPERTY ADDRESS:<br><b>M18</b><br><b>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BOURLIER STACY<br>BOURLIER MICHAEL & PAMELA<br>1075 S M18<br>GLADWIN MI 48624                |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 402 (RESIDENTIAL-VACANT)   |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 402 (RESIDENTIAL-VACANT)   |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 5,562                             | 5,840   | 278  |
| 2. ASSESSED VALUE:  | 9,900                             | 10,400  | 500  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 9,900                             | 10,400  | 500  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 13 T18N R2W N 1/2 OF PARCEL COM 34RDS S OF NW COR OF SD SEC TH E 14RDS TH S 26RDS TH W 14RDS TH N 26RDS TO POB EXC N 76FT THEREOF |                                   |   |  |

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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

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Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-013-200-003-01</b><br><br>PROPERTY ADDRESS:<br><b>S M18</b><br><b>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BOURLIER STACY<br>BOURLIER MICHAEL &PAMELA<br>1075 S M18<br>GLADWIN MI 48624       | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$7</b>                                | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 5,266   | 5,529  | 263  |
| 2. ASSESSED VALUE:  | 6,400   | 6,700  | 300  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 6,400   | 6,700  | 300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 13 18 2W PART OF NW 1/4 OF NW 1/4 COM AT A PT 34RDS S OF NW COR OF SEC TH E 231FT TH S 76FT TH W 231FT TH N 76FT TO POB |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN,MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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L-4400

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-013-200-004-00</b><br><br>PROPERTY ADDRESS:<br><b>1075 S M18<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BOURLIER MICHAEL D & PAMELA C &<br>BOURLIER STACY<br>1075 S M18<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$41</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 31,077  | 32,630   |
| 2. ASSESSED VALUE:   |  | 41,700  | 47,900   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 41,700  | 47,900   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 13 18 2W PART OF NW 1/4 OF NW 1/4 BEG S 0DEG 43MIN 30SEC W ALONG W SEC LINE 818FT FROM NW COR TH CONT S 0DEG 43MIN 30SEC W 238.50 TH S 88DEG 36 MIN 30SEC E 231FT TH N 0DEG 43MIN 30SEC E 238.50FT TH N 88DEG 36MIN 30SEC W 231FT TO POB SUBJ TO HWY ROW |  |   |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-013-200-005-00</b><br><br>PROPERTY ADDRESS:<br><b>1103 S M18<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BIGHAM DEBRA C<br>1103 S M18<br>GLADWIN MI 48624                        | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$51</b>                    | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 38,603  | 40,533   | 1,930  |
| 2. ASSESSED VALUE:   | 69,400  | 71,300   | 1,900  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 69,400  | 71,300   | 1,900  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 13 T18N R2W S 20 AC OF N 50AC OF W 1/2 OF NW 1/4 EXC N 24FT OF W 231FT LIFE LEASE HELD BY ROSE BIGHAM 4/8/98 |   |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
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Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

**Notice of Assessment, Taxable Valuation, and Property Classification**

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-013-200-006-00</b><br><br>PROPERTY ADDRESS:<br><b>1215 S M18<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HARRIS ROBERT & ROSEMARIE<br>1215 S M18<br>GLADWIN MI 48624                    |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$13</b>                           | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 9,881                             | 10,375  | 494  |
| 2. ASSESSED VALUE:  | 15,800                            | 21,900  | 6,100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 15,800                            | 21,900  | 6,100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 13 18 2W COM NW COR OF S 30 A OF W 1/2 OF NW 1/4 TH E 30RDS TH S 28RDS TH W 30RDS TH N 28RDS EXC W 16RDS OF N 10RDS |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

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# THIS IS NOT A TAX BILL

L-4400

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-013-200-007-00</b><br><br>PROPERTY ADDRESS:<br><b>1161 S M18<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MISKO JAMIE<br>3405 BUZZELL RD<br>GLADWIN MI 48624                          | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$479</b>                       | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 2,742  | 13,579   | 10,837                                       |
| 2. ASSESSED VALUE:   | 5,100  | 20,800   | 15,700                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 5,100  | 20,800   | 15,700                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 13 18 2W PART OF SW 1/4 OF NW 1/4 COM AT A PT 55RDS N OF SW COR TH E 16RDS TH S 5RDS TH W 16RDS TH N 5RDS TO POB |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-013-200-008-00</b><br><br>PROPERTY ADDRESS:<br><b>1161 S M18<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HARRIS WILLIAM O<br>1161 S M18<br>GLADWIN MI 48624                 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$20</b>                  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 14,995  | 15,744   |
| 2. ASSESSED VALUE:  |  | 21,400  | 22,900   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 21,400  | 22,900   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 13 18 2W PARCEL COM 60RDS N OF SW COR OF NW 1/4 OF SEC TH E 16RDS TH S 5RDS TH W 16RDS TH N 5RDS TO POB |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-013-200-009-00</b><br><br>PROPERTY ADDRESS:<br><b>3450 WOODS RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WARD JEREMY<br>3450 WOOD RD<br>GLADWIN MI 48624  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$89</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 67,584  | 70,963   |
| 2. ASSESSED VALUE:  |  | 80,700  | 91,500   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 80,700  | 91,500   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>S 30 A OF W 1/2 OF NW 1/4 SEC 13 T18N R2W; EXC COMM @ POINT 60 RODS N OF SW CRNR OF NW 1/4; TH E 30 RODS; TH S 28 RODS; TH W 30 RODS; TH N 28 RODS TO POB |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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|   |  |   |   |
|---|--|---|---|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: 100-013-202-001-10<br><br>PROPERTY ADDRESS:<br>3485 W KERSWILL RD<br>GLADWIN, MI 48624  |   |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SHARP DENNIS & MARTIN MICHAEL<br>3485 W KERSWILL RD<br>GLADWIN MI 48624                          |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": 100.00%<br>% Exempt As "Qualified Agricultural Property": .00%<br>% Exempt As "MBT Industrial Personal": .00%<br>% Exempt As "MBT Commercial Personal": .00%<br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |   |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |   |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |   |   |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: 1.05   |   |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: \$27   |  | PRIOR AMOUNT<br>YEAR: 2023  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: 2024 |
| 1. TAXABLE VALUE:   |  | 20,619  | 21,649                                    |
| 2. ASSESSED VALUE:  |  | 29,600  | 40,800                                    |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |   |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 29,600  | 40,800                                    |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | WAS NOT   |   |
| LEGAL DESCRIPTION:<br>SEC 13 T18N R2W PART OF W 1/2 OF NW 1/4 COM 331FT E OF NW COR TH S 500FT TH W 100FT TH S 490FT TH E 33RDS TH N 60RDS TH W 444.50FT TO POB |  |   |   |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-013-204-001-04</b><br><br>PROPERTY ADDRESS:<br><b>3360 WOODS RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BRATCHER STACEY A & JAMES<br>3360 WOODS RD<br>GLADWIN MI 48624   |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$34</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 25,617                            | 26,897  | 1,280  |
| 2. ASSESSED VALUE:  | 38,600                            | 53,600  | 15,000                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 38,600                            | 53,600  | 15,000                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br><br>PART OF THE W 1/2 OF THE SE 1/4 OF THE NW 1/4 OF SECTION 13 T18N R2W DESCRIBED AS COMMENCING AT THE SOUTHWEST CORNER OF THE OF THE SE 1/4 OF THE NW 1/4 OF SECTION 13 T18N R2W; THENCE NORTH 528 FEET; THENCE EAST 330 FEET; THENCE SOUTH 528 FEET; THENCE WEST 330 FEET TO THE PLACE OF BEGINNING. EXCEPTING THE ROAD RIGHT-OF-WAY FOR WOODS ROAD ON THE SOUTHERLY SIDE THEREOF.<br><br>SPLIT ON 11/27/2005 FROM 100-013-204-001-00; |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-013-204-001-05</b><br><br>PROPERTY ADDRESS:<br><b>WOODS RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>JOHNSON STACEY ANN<br>DONALD BIGELOW<br>3360 WOODS RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 402 (RESIDENTIAL-VACANT)   |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 402 (RESIDENTIAL-VACANT)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$15</b>                         |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 11,340  | 11,907   |
| 2. ASSESSED VALUE:   |  | 16,500  | 25,000   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 16,500  | 25,000   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>E 1/2 OF W 1/2 OF SE 1/4 OF NW 1/4 OF SECTION 13 T18N R2W  |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).



# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-013-204-001-06</b><br><br>PROPERTY ADDRESS:<br><br><b>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BIGELOW STACEY A<br>3360 WOODS RD<br>GLADWIN MI 48624                                    |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 402 (RESIDENTIAL-VACANT)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 402 (RESIDENTIAL-VACANT)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$7</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 5,670   | 5,953  |
| 2. ASSESSED VALUE:  |  | 8,300   | 26,300   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 8,300   | 26,300   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 13 18 2W W1/2 OF SE 1/4 OF NW 1/4 EXC TH S 528FT OF THE W 330 FT THEREOF ALSO EXC E 1/2 OF W 1/2 OF SE 1/4 OF NW 1/4 THERE OF |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-013-204-002-00</b><br><br>PROPERTY ADDRESS:<br><b>WOODS RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>JOHNSON STACEY ANN<br>3360 WOODS RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 402 (RESIDENTIAL-VACANT)                                      |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 402 (RESIDENTIAL-VACANT)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$28</b>       |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 21,559  | 22,636   |
| 2. ASSESSED VALUE:   |  | 40,100  | 40,300   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 40,100  | 40,300   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                |  |   |  |
| LEGAL DESCRIPTION:<br>SEC 13 T18 R2W E 1/2 OF SE 1/4 OF THE NW 1/4   |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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# THIS IS NOT A TAX BILL

L-4400

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-013-300-001-00</b><br><br>PROPERTY ADDRESS:<br><b>WOODS RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>TLUCZEK HEDWIG TRUST<br>38700 TYLER RD<br>ROMULUS MI 48174 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$252</b>      | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 114,061  | 119,764  | 5,703  |
| 2. ASSESSED VALUE:  | 394,700  | 501,800  | 107,100                                      |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 394,700  | 501,800  | 107,100                                      |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                   |  |  |  |
| LEGAL DESCRIPTION:<br>SEC13 18 2W SW 1/4 & SE 1/4   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-014-100-001-00</b><br><br>PROPERTY ADDRESS:<br><b>3549 W KERSWILL RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>LOWE SPENCER M & DENISE<br>3549 W KERSWILL RD<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)                                      |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$123</b>             | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 93,602  | 98,282   | 4,680  |
| 2. ASSESSED VALUE:   | 181,300   | 204,800  | 23,500                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 181,300   | 204,800  | 23,500                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC14 18 2W NE 1/4   |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-014-200-001-00</b><br><br>PROPERTY ADDRESS:<br><b>MCCULLOCH RD &amp; KERSWILL<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>OGG ROBERT<br>HILL MELODY A<br>4311 GEDNEY RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)                                      |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$48</b>                 |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 36,914  | 38,759   |
| 2. ASSESSED VALUE:   |  | 98,700  | 113,100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 98,700  | 113,100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC14 18 2W NE 1/4 OF NW 1/4 & W 1/2 OF NW 1/4   |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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L-4400

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-014-200-003-00</b><br><br>PROPERTY ADDRESS:<br><b>WOODS RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WILLFORD KORY L & KIMBERLY M<br>320 S BARD RD<br>GLADWIN MI 48624             |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 102 (AGRICULTURAL-VACANT)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 102 (AGRICULTURAL-VACANT)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$52</b>                             |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 39,720  | 41,706   |
| 2. ASSESSED VALUE:   |  | 56,600  | 56,700   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 56,600  | 56,700   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |   |  |
| LEGAL DESCRIPTION:<br>SEC 14 T18N R2W SE 1/4 OF NW 1/4 EXC A PARCEL COM 250FT E OF SW COR TH N 322FT TH E 270FT TH S 322FT TH W 270FT TO POB |  |   |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-014-200-003-01</b><br><br>PROPERTY ADDRESS:<br><b>3876 W WOODS RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>GOVITZ TERRY & PEGGY<br>3876 W WOODS RD<br>GLADWIN MI 48624             |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$47</b>                       |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 36,174  | 37,982   |
| 2. ASSESSED VALUE:   |  | 45,500  | 48,300   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 45,500  | 48,300   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |   |  |
| LEGAL DESCRIPTION:<br>SEC 14 18 2W PARCEL IN SE 1/4 OF NW 1/4 COM 250FT E OF SW COR TH N 322FT TH E 270FT TH S 322FT TH W 270FT TO POB |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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L-4400

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|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-014-300-001-03</b><br><br>PROPERTY ADDRESS:<br><b>WOODS RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BADGER STEVEN S & JULIE ANN<br>4153 TOWNHALL RD<br>BEAVERTON MI 48612  |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)   |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)   |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$102</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 78,106                            | 82,011  | 3,905  |
| 2. ASSESSED VALUE:  | 117,700                           | 118,100   | 400  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 117,700                           | 118,100   | 400  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br>P/O E½ OF SW¼ OF SEC 14 T18N R2W COMM @ W¼ CRNER OF SEC 14<br>TH N 89°48'57" E 1550 FT TO POB<br>TH N 89°48'57" E 1073.34 FT<br>TH S 00°04'27" E 2629.91 FT<br>TH S 89°41'54" W 1308.34 FT<br>TH N 00°08'47" W 2322.59 FT<br>TH N 89°48'57" E 238.51 FT |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

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L-4400

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-014-300-001-31</b><br><br>PROPERTY ADDRESS:<br><b>3925 WOODS RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>PARDO IVAN<br>3925 WOODS RD<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$59</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 45,138  | 47,394   |
| 2. ASSESSED VALUE:   |  | 68,400  | 89,800   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 68,400  | 89,800   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>P/O N ½ OF SW¼ OF SEC 14 T18N R2W DESC AS:<br>COMM @ W¼ CRNR OF SEC 14;<br>TH N 89°48'57" E 750.00 FT TO POB;<br>TH N 89°48'57" E 500.00 FT;<br>TH S 00°11'03" E 600.00 FT;<br>TH S 89°48'57" W 500.00 FT;<br>TH N 00°11'03" W 600.00 FT TO POB. 6.887 A +/- |  |   |  |

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|                        |                          |   |
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| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-014-300-001-32</b><br><br>PROPERTY ADDRESS:<br><b>3905 WOODS RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>PARDO IVAN<br>3925 WOODS RD<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$1,450</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 63,777   | 96,565   |
| 2. ASSESSED VALUE:   |  | 64,700   | 100,900  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 64,700   | 100,900  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>P/O N½ OF SW¼ OF SEC 14 T18N R2W DESC AS:<br>COMM @ W¼ CRNR OF SEC 14;<br>TH N 89°48'57" E 1250.00 FT TO POB;<br>TH N 89°48'57" E 300.00 FT;<br>TH S 00°11'03" E 310.00 FT;<br>TH S 89°48'57" W 300.00 FT;<br>TH N 00°11'03" W 310.00 FT TO POB. 2.135 A +/- |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-014-300-001-40</b><br><br>PROPERTY ADDRESS:<br><b>1383 MCCULLOCH RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WILLFORD KORY L & KIMBERY M<br>320 S BARD RD<br>GLADWIN MI 48624  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$23</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 10,253   | 10,765   |
| 2. ASSESSED VALUE:   |  | 29,500   | 32,300   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 29,500   | 32,300   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br><br>P/O SW 1/4 OF SW 1/4 SEC 14 T18N R2W COMM 1147.90 FT N OF SW CRNR OF SEC 14; TH N 89°41'03" E 208.71 FT; TH N 00°13'10" W 208.71 FT; TH S 89°41'03" W 208.71 FT; TH S ON W SEC LINE 208.71 FT TO POB<br><br>DESC CORR 04/05/2018<br>SPLIT ON 02/09/2018 INTO 100-014-300-001-20 100-014-300-001-30 100-014-300-001-40; |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-014-300-002-00</b><br><br>PROPERTY ADDRESS:<br><b>1489 MCCULLOCH RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>CHAMBERS DONALD & VICKIE<br>1489 MCCULLOCH RD<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                       |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$29</b>              | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 22,199  | 23,308   | 1,109  |
| 2. ASSESSED VALUE:   | 33,800  | 51,300   | 17,500                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 33,800  | 51,300   | 17,500                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 14 18 2W PART OF SW 1/4 OF SW 1/4 COM AT SW COR TH N 16RDS TH E 20RDS TH S 16RDS TH W 20RDS TO POB     |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).



# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |                                   |  |  |
|--|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-014-300-003-00</b><br><br>PROPERTY ADDRESS:<br><b>1435 MCCULLOCH RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SWARTZENTRUBER EDDIE A & NAOMI M<br>1435 MCCULLOCH RD<br>GLADWIN MI 48624   |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>87.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$471</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 329,860                           | 346,353  | 16,493                                       |
| 2. ASSESSED VALUE:   | 344,200                           | 407,800  | 63,600                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 344,200                           | 407,800  | 63,600                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |  |  |
| LEGAL DESCRIPTION:<br>P/O W½ OF SW¼ SEC 14 T18N R2W BEG @ W¼ CRNR OF SEC 14;<br>TH N 89°48'57" E 750 FT;<br>TH S 00°11'03" E 600 FT;<br>TH N 89°48'57" E 500 FT;<br>TH N 00°11'03" W 290 FT;<br>TH N 89°48'57" E 61.49 FT;<br>TH S 00°08'47" E 2322.59 FT; |                                   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-014-400-002-00</b><br><br>PROPERTY ADDRESS:<br><b>3601 W WOODS RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>APPLE BROADCASTING CO INC<br>3601 W WOODS RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 201 (COMMERCIAL-IMPROVED)  |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 201 (COMMERCIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$119</b>               |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 53,953   | 56,650   |
| 2. ASSESSED VALUE:  |  | 95,900   | 107,700  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 95,900   | 107,700  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 14 T18N R2W PART OF NE 1/4 OF SE 1/4 COM AT NW COR TH E 400FT TH S 660FT TH W 400FT TH N 660FT TO POB |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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L-4400

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-014-401-001-01</b><br><br>PROPERTY ADDRESS:<br><b>1360 S M18<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>EARL ALLEN & AMBER<br>1360 S M18<br>GLADWIN MI 48624                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$29</b>                                   | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 13,319   | 13,984   | 665  |
| 2. ASSESSED VALUE:  | 26,500   | 28,500   | 2,000  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 26,500   | 28,500   | 2,000  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 14 T18N R2W BEG AT SE COR OF NE 1/4 OF SE 1/4 TH N ALONG SEC LINE 260FT TH W 312FT TH S 260FT TO 1/8 LINE TH E 312FT TO POB |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-014-401-001-02</b><br><br>PROPERTY ADDRESS:<br><b>M18</b><br><b>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>EARL ALLEN & AMBER<br>1360 S M18<br>GLADWIN MI 48624  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$18</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 13,440  | 14,112   | 672  |
| 2. ASSESSED VALUE:   | 18,100  | 45,800   | 27,700                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 18,100  | 45,800   | 27,700                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br><br>SEC 14 T18N R2W PART OF NE 1/4 OF SE 1/4 COMM AT E 1/4 COR TH S 0 DEG 09 MIN 25 SEC E 926.12 FT TH S 89 DEG 38 MIN 25 SEC W 67.14 FT TO ROW OF M-18 & TO POB TH S 0 DEG 18 MIN 54 SEC E 126 FT TH S 89 DEG 38 MIN 25 SEC W 245.21 FT TH S 0 DEG 09 MIN 25 SEC E 260 FT TH S 89 DEG 38 MIN 25 SEC W 996.77 FT TH N 0 DEG 10 MIN 49 SEC W 386 FT TH N 89 DEG 38 MIN 25 SEC E 1241.79 FT TO THE POB |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).



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L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-014-401-001-03</b><br><br>PROPERTY ADDRESS:<br><b>1292 S M18<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>EARL ALLEN & AMBER<br>1292 S M18<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                          |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$58</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 44,340  | 46,557   | 2,217  |
| 2. ASSESSED VALUE:  | 51,700  | 60,500   | 8,800  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 51,700  | 60,500   | 8,800  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                             |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 14 18 2 W NE 1/4 OF SE 1/4 EXC W 400 FT OF N 660 FT THEREOF & EXC S 386 FT THEREOF        |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-014-402-001-00</b><br><br>PROPERTY ADDRESS:<br><b>3725 WOODS RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>DUNN KURT & CARRIE ANN<br>DUNN KURT<br>3725 WOODS RD<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$42</b>                     | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 32,295  | 33,909   | 1,614  |
| 2. ASSESSED VALUE:  | 84,600  | 91,800   | 7,200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 84,600  | 91,800   | 7,200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 14 T18N R2W NW 1/4 OF SE 1/4  |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>DUNN GEORGE & ANGELINE<br>3280 KERSWILL RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)                                   |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$35</b>              |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 26,385  | 27,704   |
| 2. ASSESSED VALUE:  |  | 79,900  | 86,800   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 79,900  | 86,800   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 14 18 2W S 1/2 OF SE 1/4  |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |   |   |
|--|--|---|---|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: 100-015-100-001-00<br><br>PROPERTY ADDRESS:<br>1132 MCCULLOCH RD<br>GLADWIN, MI 48624   |   |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>OGG ROBERT<br>HILL MELODY A<br>4311 GEDNEY RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": .00%<br>% Exempt As "Qualified Agricultural Property": 100.00%<br>% Exempt As "MBT Industrial Personal": .00%<br>% Exempt As "MBT Commercial Personal": .00%<br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |   |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |   |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 101 (AGRICULTURAL-IMPROVED)   |  |   |   |
| PRIOR YEAR'S CLASSIFICATION: 101 (AGRICULTURAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: 1.05   |   |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: \$107                       |  | PRIOR AMOUNT<br>YEAR: 2023  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: 2024 |
| 1. TAXABLE VALUE:  |  | 81,231  | 85,292                                    |
| 2. ASSESSED VALUE:   |  | 121,600   | 142,800                                   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |   |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 121,600   | 142,800                                   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | WAS NOT   |   |
| LEGAL DESCRIPTION:<br>SEC15 18 2W E 1/2 OF NE 1/4 & NE 1/4 OF SE 1/4   |  |   |   |

Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

### March Board of Review Appeal Information. The board of review will meet at the following dates and times:

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-015-100-002-00</b><br><br>PROPERTY ADDRESS:<br><b>4225 KERSWILL RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BUREK NORMA & PORTER DAVID & JEFF<br>JEFF PORTER<br>1769 BENTLEY COURT<br>CANTON MI 48188 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$40</b>                                      | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 30,267  | 31,780   | 1,513  |
| 2. ASSESSED VALUE:   | 80,200  | 84,000   | 3,800  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 80,200  | 84,000   | 3,800  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 15 T18N R2W NW 1/4 OF NE 1/4 ALSO R/W 2RDS IN WIDTH OVER N 1A OF SD DESC   |   |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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L-4400

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-015-103-001-01</b><br><br>PROPERTY ADDRESS:<br><b>W WOODS RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>GOVITZ DAVID M<br>4200 W WOODS RD<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 102 (AGRICULTURAL-VACANT)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 102 (AGRICULTURAL-VACANT)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$37</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 27,881  | 29,275   |
| 2. ASSESSED VALUE:   |  | 55,800  | 55,900   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 55,800  | 55,900   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |   |  |
| LEGAL DESCRIPTION:<br><br>P/O SW¼ OF NE¼ OF SEC 15 T18N-R2W COMM @ E¼ CRNR OF SEC 15; TH N87°56'19" W ALNG E & W¼ LNE 1318.15 FT TO POB; TH N 87°56'19" W 386.85 FT; TH N02°03'41"E 239.58 FT; TH N86°42'44"W 272.01 FT; TH N00°48'03"E 16.76 FT; TH N36°36'41"E 39.67 FT; TH N00°40'45"E 164.53 FT; TH S89°32'28" W 322.70 FT; TH S00°04'04"W 445.40 FT; TH N87°56'19"W 370.62 FT; TH N00°09'55"W 1359.92 FT; TH S88°32'30"E 1316.43 FT; TH S00°13'03"E1373.83 FT TO POB. 36.673 A +/-<br><br>SPLIT/COMBINED ON 11/15/2019 FROM 100-015-103-001-00; |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN,MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-015-103-001-02</b><br><br>PROPERTY ADDRESS:<br><b>4200 W WOODS RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>GOVITZ DAVID M & SHARON<br>4200 W WOODS RD<br>GLADWIN MI 48624  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$15</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 11,407  | 11,977   |
| 2. ASSESSED VALUE:   |  | 32,100  | 39,800   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 32,100  | 39,800   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>P/O SW¼ OF NE¼ SEC 15 TL8N-R2W COMM @ E¼ CRNR OF SEC 15; TH N 87°56'19"W ALNG E-W¼ LNE OF SEC 1971.55 FT TO POB; TH N87°56'19"W 294.13 FT; TH N00°04'04"E 445.40 FT; TH N89°32'28"E 322.70 FT; TH S00°40'45"W 164.53 FT; TH S36°36'41"W 39.67 FT; TH S00°48'03"W 262.23 FT TO POB. 3.176 A +/-.<br>SUBJ TO ANY/ALL RESTR RSVN ESMTS ROW & ZON OR GOVT REG OF REC IF ANY.<br><br>SPLIT ON 11/15/2019 FROM 100-015-103-001-02 & LL ADJ W/ 100-015-103-001-11 |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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L-4400

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|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-015-103-001-11</b><br><br>PROPERTY ADDRESS:<br><b>4190 W WOODS RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>GOVITZ ALAN & LISA<br>4190 W WOODS RD<br>GLADWIN MI 48624   |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 90,466                            | 94,989  | 4,523  |
| 2. ASSESSED VALUE:   | 132,700                           | 138,200   | 5,500  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 132,700                           | 138,200   | 5,500  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br><br>P/O SW 1/4 OF NE 1/4 OF SEC 15 T18N-R2W COMM N87°56'19"W ALONG THE E-W ¼ LINE 1705.00 FT FROM E ¼; TH N87°56'19"W 266.55 FT;<br>TH N00°48'03"E 245.47 FT; TH S86°42'44"E 272.01 FT; TH S02°03'41"W 239.58 FT TO POB.<br>SUBJ TO ANY/ALL RESTR RSVN ESMTS ROW & ZON OR GOVT REG OF REC IF ANY.<br><br>SPLIT/COMBINED ON 11/15/2019 FROM 100-015-103-001-00; |                                   |   |  |

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L-4400

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-015-200-001-01</b><br><br>PROPERTY ADDRESS:<br><b>1167 GROUT RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WOODS JOHN C<br>4764 NW 78TH AVE<br>OCALA FL 34482   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 101 (AGRICULTURAL-IMPROVED)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 101 (AGRICULTURAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$213</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 162,254   | 170,366  |
| 2. ASSESSED VALUE:  |  | 163,200   | 193,600  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 163,200   | 193,600  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br><br>P/O NW 1/4 SEC 15 T18N R2W BEG AT W 1/4 COR OF SEC 15 TH N 00°03'58" W 2658.94 FT TH S 89°15'38" E 2630.52 FT TH S 00°09'55" E 1644.15 FT TH N 88°03'25" W 878.97 FT TH S 01°54'17" E 382.10 FT TH N 89°07'24" W 685.49 FT TH S 03°18'42" W 677.86 FT TH N 87°56'19" W 1042.32 FT TO POB. 129.993 A+/-<br><br>SUBJECT TO: RESTRICTIONS RESERVATIONS EASEMENTS AGREEMENTS COVENANTS RIGHTS OF WAY ZONING & GOVERNMENTAL REGULATIONS IF ANY.<br>SPLIT/COMBINED ON 01/24/2023 FROM 100-015-200-001-00; |  |   |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-015-200-001-02</b><br><br>PROPERTY ADDRESS:<br><b>WOODS RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>GOVITZ RANDALL L & KRISTI J<br>4371 WOODS RD<br>GLADWIN MI 48624   |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)   |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)   |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$3</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 24,700                            | 24,800  | 100  |
| 2. ASSESSED VALUE:  | 24,700                            | 24,800  | 100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 24,700                            | 24,800  | 100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br><br>P/O S 1/2 OF NW 1/4 SEC 15 T18N R2W COMM AT W 1/4 COR OF SEC TH S 87°56'19" E 1042.32 FT TO POB TH N 03°18'42" E 677.86 FT TH S 89°07'24" E 685.49 FT TH N 01°54'17" W 382.10 FT TH S 88°03'25" E 219.25 FT TH S 00°09'55" E 1074.33 FT TH N 87°56'19" W 934.69' TO POB. 16.27 A+/-<br><br>SUBJECT TO: RESTRICTIONS RESERVATIONS EASEMENTS AGREEMENTS COVENANTS RIGHTS OF WAY ZONING & GOVERNMENTAL REGULATIONS IF ANY. |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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L-4400

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-015-200-001-03</b><br><br>PROPERTY ADDRESS:<br><b>WOODS RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>PADELLA CHRISTOPHER R & THERESA R<br>4223 WOODS RD<br>GLADWIN MI 48624  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$3</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 24,700  | 24,800   | 100  |
| 2. ASSESSED VALUE:   | 24,700  | 24,800   | 100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 24,700  | 24,800   | 100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SPLIT/COMBINED ON 01/24/2023 FROM 100-015-200-001-00;<br>PT OF THE S 1/2 OF THE NW 1/4 OF SEC 15 T18N-R2W COMM AT THE W 1/4 COR OF SEC 15 TH S 87 DEG 56'19" E ALONG THE E & W 1/4 LINE OF SEC 15 1977.01' TO POB TH N 00 DEG 09'55" W 1074.33' TH S 88 DEG 03'25" E 659.72' TO THE N & S 1/4 LINE OF SEC 15; TH S 00 DEG 09'55" E ALONG N & S 1/4 LINE 1075.69' TO THE E & W 1/4 LINE OF SEC 15; TH N 87 DEG 56'19" W ALONG THE E & W 1/4 LINE 659.77' TO THE POB. PARCEL CONTAINS 16.27 ACRES M/L<br>SUBJECT TO: RESTRICTIONS RESERVATIONS EASEMENTS AGREEMENTS CONVENANTS RIGHTS OF WAY ZONING AND GOVERNMENTAL REGULATIONS IF ANY. |   |  |  |

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L-4400

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-015-300-001-11</b><br><br>PROPERTY ADDRESS:<br><b>4295 W WOODS RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>GOVITZ GEORGE M & EVELYN J LT<br>4295 W WOODS RD<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$34</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 25,576  | 26,854   |
| 2. ASSESSED VALUE:  |  | 36,900  | 45,900   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 36,900  | 45,900   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>P/O NE 1/4 OF SW 1/4 & P/O NW 1/4 OF SE 1/4 OF SEC 15 T18N-R2W COMM N87°56'19"W 2618.86 FT E ¼ CRNR OF SEC 15; TH S00°09'55"E 366.55 FT; TH N87°56'19"W 321.24 FT; TH N00°09'55"W 366.55 FT; FT TH S87°56'19"E 321.24 FT TO POB. SUBJ TO ANY/ALL RESTR RSVN ESMTS ROW & ZON OR GOVT REG OF REC IF ANY.<br>2020 LL ADJ W/ P/O 100-301-001-00 |  |   |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
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|------------------------|--------------------------|---|

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2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-015-300-001-12</b><br><br>PROPERTY ADDRESS:<br><b>4371 WOODS RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>GOVITZ RANDALL<br>4371 WOODS RD<br>GLADWIN MI 48624  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$42</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 32,415  | 34,035   | 1,620  |
| 2. ASSESSED VALUE:  | 47,300  | 55,300   | 8,000  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 47,300  | 55,300   | 8,000  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>P/O NE 1/4 OF SW 1/4 OF SEC 15 T18N-R2W COMM N87°56'19"W ALNG E-W 1/4 LNE 3582.98 FT FROM E 1/4 CRNR OF SEC 15; TH S00°10'25"E 490.01 FT; TH N87°56'19"W 371.71 FT; TH N00°10'25"W 490.01 FT; TH S87°56'19"E 371.71 FT TO POB<br><br>SUBJ TO ANY/ALL RESTR RSVN ESMTS ROW & ZON OR GOVT REG OF REC IF ANY.<br>2020 LL ADJ W/ 100-015-300-001-00 |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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L-4400

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-015-300-001-13</b><br><br>PROPERTY ADDRESS:<br><b>4323 WOODS RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>PADELLA CHRISTOPHER & THERESA<br>4323 WOODS RD<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$61</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 46,772  | 49,110   |
| 2. ASSESSED VALUE:  |  | 62,700  | 74,000   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 62,700  | 74,000   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br><br>P/O NW 1/4 OF NE 1/4 OF SEC 15 T18N-R2W COMM N87°56'19"W ALNG E-W 1/4 LNE 1381 FT FROM E 1/4 CRNR OF SEC 15; TH S00°10'25"E 490.01 FT; TH N87°56'19"W 401.97FT; TH N00° 10'25"W 490.01 FT; TH S87°56'19"E 401.97 FT TO POB. 4.518A +/-<br>2020 LLADJ W/ P/O 100-015-300-001-13<br><br>SUBJ TO ANY/ALL RESTR RSVN ESMTS ROW & ZON OR GOVT REG OF REC IF ANY. |  |   |  |

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|------------------------|--------------------------|---|
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L-4400

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-015-300-002-00</b><br><br>PROPERTY ADDRESS:<br><b>GROUT RD WOODS RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MURPHY ROBERT FAMILY TRUST<br>DONNA M DYSINGER<br>3677 S ROGERS AVE<br>CLARE MI 48617 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$18</b>                                  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 13,829  | 14,520   | 691  |
| 2. ASSESSED VALUE:   | 76,000  | 76,300   | 300  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 76,000  | 76,300   | 300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 15 T18N R2W S 50A OF E 1/2 OF SW 1/4   |   |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-015-300-004-00</b><br><br>PROPERTY ADDRESS:<br><b>1295 S GROUT RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>RANCK JONATHAN & TRISHA L<br>1295 S GROUT RD<br>GLADWIN MI 48624   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$85</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 64,525  | 67,751   | 3,226  |
| 2. ASSESSED VALUE:  | 76,600  | 85,900   | 9,300  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 76,600  | 85,900   | 9,300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC15 T18N R2W PARCEL COM S 00°36'W 385FT OF W 1/4 COR TH S 89°24' E 227.80FT TH S 00°36'W 191FT TH N 89°24' W 227.80FT TH N 00°36'E 191FT TO POB |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-015-301-001-10</b><br><br>PROPERTY ADDRESS:<br><b>W WOODS RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>GOVITZ DAVID M<br>4200 W WOODS RD<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)  |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$30</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 23,090  | 24,244   |
| 2. ASSESSED VALUE:   |  | 40,600  | 43,800   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 40,600  | 43,800   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br><br>P/O N 30A OF NE ¼ OF SW ¼ OF SEC 15 T18N-R2W COMM @ E ¼ CRNR OF SEC 15; TH N 87°56'19" W 2940.10 FT TO POB; TH S 00°09'55"E 366.55 FT; TH S 87°56'19"E 303.80 FT; TH S 00°09'55"E 625.46 FT; TH N 87°56'19" 1318.24 FT; TH N 00°10'25"W 502.01 FT; TH S 87°56'19"E 773.69 FT; TH N 00°10'25"W 490.01 FT; TH S 87°56'19" 240.90 FT TO POB. 18.749 A +/-<br><br>SUBJ TO ANY/ALL RESTR RSVN ESMTS ROW & ZON OR GOVT REG OF REC IF ANY.<br>SPLIT/LLADJ ON 11/14/2019 INTO 100-015-301-001-10 100-015-300-001-11 100-015-300-001-12 100-015-300-001-13; |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-015-302-001-00</b><br><br>PROPERTY ADDRESS:<br><b>WOODS RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>GOVITZ RANDY L<br>4371 WOODS ROAD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 402 (RESIDENTIAL-VACANT)                             |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 402 (RESIDENTIAL-VACANT)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$25</b>     |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 11,327   | 11,893   |
| 2. ASSESSED VALUE:   |  | 23,100   | 41,500   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 23,100   | 41,500   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>SEC15 T18N R2W NE 1/4 OF NW 1/4 OF SW 1/4. SPLIT 2000 FROM 100-015-300-003-00                  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-015-302-002-00</b><br><br>PROPERTY ADDRESS:<br><b>GROUT RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MURPHY CURTIS<br>1487 S DONNYBROOK RD<br>SUTTONS BAY MI 49682  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$17</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 13,125  | 13,781   | 656  |
| 2. ASSESSED VALUE:  | 17,500  | 17,500   | 0  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 17,500  | 17,500   | 0  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 15 T18N R2W NW 1/4 OF NW 1/4 OF SW 1/4 EXC PARCEL COM S 0DEG 36' W 385FT S OF W 1/4 COR OF SEC 15 TH S 89DEG 24"E 227.8FT TH S 0DEG 36' W 191FT TH N 89DEG 24' W 227.8FT TH N 0DEG 36' E 191FT TO POB. SPLIT 2000 FROM 100-015-300-003-00 |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-015-303-001-00</b><br><br>PROPERTY ADDRESS:<br><b>GROUT RD<br/>GLADWIN, MI 48624</b>  |   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MURPHY ROBERT FAMILY TRUST<br>DONNA M DYSINGER<br>3677 S ROGERS AVE<br>CLARE MI 48617 | PRINCIPAL RESIDENCE EXEMPTION<br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |   |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 101 (AGRICULTURAL-IMPROVED)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 101 (AGRICULTURAL-IMPROVED) The 2024 Inflation rate Multiplier is: 1.05   |  |   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$16</b>                                     | PRIOR AMOUNT<br>YEAR: 2023   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: 2024 | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 12,564   | 13,192                                    | 628  |
| 2. ASSESSED VALUE:   | 77,200   | 79,400                                    | 2,200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 77,200   | 79,400                                    | 2,200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |   |  |
| LEGAL DESCRIPTION:<br>SEC 15 T18N R2W SW 1/4 OF SW 1/4 & S 1/2 OF NW 1/4 OF SW 1/4. SPLIT 2000 FROM 100-015-300-003-00                               |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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# THIS IS NOT A TAX BILL

L-4400

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-015-400-003-01</b><br><br>PROPERTY ADDRESS:<br><b>4118 W WINEGARS RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HITE JAMES<br>4118 W WINEGARS RD<br>GLADWIN MI 48624          |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$93</b>             |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 70,852  | 74,394   |
| 2. ASSESSED VALUE:   |  | 131,700   | 155,500  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 131,700   | 155,500  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 15 18 2W PART OF SE 1/4 OF SE 1/4 COM AT SW COR TH N 660FT TH E 256FT TH S 660FT TH W 256FT TO POB |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-015-402-001-01</b><br><br>PROPERTY ADDRESS:<br><b>4175 W WOODS RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>DOAN TED & JUDITH<br>4175 W WOODS RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)                                     |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$28</b>        |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 21,667  | 22,750   |
| 2. ASSESSED VALUE:  |  | 52,300  | 61,800   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 52,300  | 61,800   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>Split/Combined on 11/14/2019 from 100-015-402-002-00;   |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-015-402-002-01</b><br><br>PROPERTY ADDRESS:<br><b>W WOODS RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>GOVITZ DAVID M<br>4200 W WOODS RD<br>GLADWIN MI 48624  |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 102 (AGRICULTURAL-VACANT)   |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 102 (AGRICULTURAL-VACANT)   |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$18</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 13,413                            | 14,083  | 670  |
| 2. ASSESSED VALUE:  | 57,800                            | 57,900  | 100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 57,800                            | 57,900  | 100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br><br>P/O NW ¼ OF SE¼ OF SEC 15 T18N-R2W COMM @ E¼ CRNR OF SEC 15; TH N 87°56'19"W ALNG E & W ¼ LNE 13 18.15 FT TO POB; TH S 00°11'32"E 1326.15 FT; TH N 88°18'35"W 1318.47 FT; TH N 00°09'55" W 968.13 FT; TH S 87°56'19"E 17.44 FT; TH N 00°09'55" W 366.55 FT; TH S 87°56'19"E 673.93 FT; TH S 00° 15'04" E 290.91 FT; TH S 86°51'17"E 312.53 FT; TH N 00°55'09"W 296.99 FT; TH S 87°56'19" E 318.01 FT TO POB. 37.998 A +/-<br><br>SUBJ TO ANY/ALL RESTR RSVN ESMTS ROW & ZON OR GOVT REG OF REC IF ANY.<br>SPLIT/COMBINED ON 11/14/2019 FROM 100-015-402-002-00; |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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# THIS IS NOT A TAX BILL

L-4400

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-015-403-001-01</b><br><br>PROPERTY ADDRESS:<br><b>4164 W WINEGARS RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>KUSHMAUL WILLIAM & DEBRA<br>4164 W WINEGARS RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$32</b>                  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 24,094  | 25,298   |
| 2. ASSESSED VALUE:  |  | 34,900  | 62,000   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 34,900  | 62,000   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 15 18 2W S 396FT OF W 990FT OF W 1/2 OF S 1/2 OF SE 1/4 ALSO EASEMENT AS REC IN L440-P372               |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).



# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-015-403-001-02</b><br><br>PROPERTY ADDRESS:<br><b>W WINEGARS RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HITE JAMES<br>4118 W WINEGARS RD<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 402 (RESIDENTIAL-VACANT)                            |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 402 (RESIDENTIAL-VACANT)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$15</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 11,340  | 11,907   | 567  |
| 2. ASSESSED VALUE:  | 16,500  | 25,000   | 8,500  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 16,500  | 25,000   | 8,500  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                             |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 15 T18N R2W NE 1/4 OF SW 1/4 OF SE 1/4.<br>SPLIT 2007 FROM 100-015-403-001-20;            |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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L-4400

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-015-403-001-03</b><br><br>PROPERTY ADDRESS:<br><b>WINEGARS RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>KUSHMAUL WILLIAM & DEBRA J<br>4164 W WINEGARS RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$28</b>                    |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 12,495   | 13,119   |
| 2. ASSESSED VALUE:  |  | 18,200   | 27,500   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 18,200   | 27,500   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>SEC 15 18 2W W 520FT OF SW 1/4 OF SE 1/4 EXC THE S 396FT THEREOF  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-015-403-001-04</b><br><br>PROPERTY ADDRESS:<br><b>4132 W WINEGARS RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SIAGKRIS MICHAEL J<br>828 E CHIPPEWA RIVER RD<br>MIDLAND MI 48640  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$65</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 29,610   | 31,090   |
| 2. ASSESSED VALUE:  |  | 33,700   | 43,500   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 33,700   | 43,500   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>SEC 15 18 2W W 1/2 OF S 1/2 OF SE 1/4 OF SEC 15 T18N R2W EXC S 395FT OF W 990FT THEREOF SUBJ TO EASEMENT AS REC IN L440 P372<br>ALSO EXC NE 1/4 OF SW 1/4 OF SE 1/4 ALSO EXC W 520FT OF SW 1/4 OF SE 1/4 EXC THE S 396 FT THEREOF<br>DESC CORR 2/4/16 |  |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
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|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-015-404-001-00</b><br><br>PROPERTY ADDRESS:<br><b>1262 MCCULLOCH RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>GRANT JEFFREY D & JODY K<br>1262 MCCULLOCH RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$50</b>                 |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 37,795  | 39,684   |
| 2. ASSESSED VALUE:   |  | 71,800  | 84,300   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 71,800  | 84,300   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 15 18 2W N 1/2 OF N 1/2 OF SE 1/4 OF SE 1/4  |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).



# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-015-404-002-00</b><br><br>PROPERTY ADDRESS:<br><b>MCCULLOCH RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WARNER WAYNE & JOSEPH<br>WARNER GLORIA & LINDA<br>4098 PARKER RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$17</b>                                    |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 7,773  | 8,161  |
| 2. ASSESSED VALUE:  |  | 38,800   | 53,500   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 38,800   | 53,500   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>SEC 15 18 2W SE 1/4 OF SE 1/4 EXC S 660FT OF W 256FT OF SE 1/4 OF SE 1/4 & EXC N 1/2 OF N 1/2 OF SE 1/4 OF SE 1/4             |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-016-100-001-01</b><br><br>PROPERTY ADDRESS:<br><b>1080 S GROUT RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>KENNEDYCATHY<br>1080 S GROUT RD<br>GLADWIN MI 48624  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                          |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$84</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 64,215  | 67,425   | 3,210  |
| 2. ASSESSED VALUE:  | 80,200  | 93,400   | 13,200                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 80,200  | 93,400   | 13,200                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                             |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 16 18 2W S 330FT OF NE 1/4 OF NE 1/4  |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-016-100-001-02</b><br><br>PROPERTY ADDRESS:<br><b>1020 S GROUT RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SHEA JASON & ASHLEY<br>1020 S GROUT RD<br>GLADWIN MI 48624  |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$55</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 42,245                            | 44,357  | 2,112  |
| 2. ASSESSED VALUE:   | 66,700                            | 68,100  | 1,400  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 66,700                            | 68,100  | 1,400  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 16 18 2W NE 1/4 OF NE 1/4 COM AT NE COR OF SEC TH S 89 DEG 25 MIN 30 SEC W ALNG N SEC LINE 300 FT TH S 4 MIN 11 SEC E 225 FT TH S 89 DEG 25 MIN 30 SEC E 300 FT TH N 4 MIN 11 SEC W 225 FT TO THE POB SPLIT FROM 016-100-001-00 1999 |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-016-100-001-10</b><br><br>PROPERTY ADDRESS:<br><b>4525 KERSWILL RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SHEA JAMES & KAREN<br>4525 KERSWILL RD<br>GLADWIN MI 48624                              | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$116</b>                                   | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 88,742  | 93,179   | 4,437  |
| 2. ASSESSED VALUE:   | 118,400   | 132,700  | 14,300                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 118,400   | 132,700  | 14,300                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC T18N R 2W NE 1/4 OF THE NE 1/4 EXC THE S 330 FT AND EXC THE N 225 FT OF THE E 300 FT THEREOF. SPLIT FROM 016-100-001-00 1999 |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

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Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |  |  |  |  |                   |         |         |                    |         |         |   |  |  |                                 |         |         |  |                |  |
|---|--|--|--|--|-------------------|---------|---------|--------------------|---------|---------|---|--|--|---------------------------------|---------|---------|--|----------------|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-016-100-002-00</b><br><br>PROPERTY ADDRESS:<br><b>4675 KERSWILL<br/>GLADWIN, MI 48624</b>   |  |  |  |                   |         |         |                    |         |         |   |  |  |                                 |         |         |  |                |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>ZOOK JOE J & IVA A<br>4675 KERSWILL RD<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  |  |  |  |                   |         |         |                    |         |         |   |  |  |                                 |         |         |  |                |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |  |                   |         |         |                    |         |         |   |  |  |                                 |         |         |  |                |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)                               |  |  |  |  |                   |         |         |                    |         |         |   |  |  |                                 |         |         |  |                |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED) <b>The 2024 Inflation rate Multiplier is: 1.05</b>        |  |  |  |  |                   |         |         |                    |         |         |   |  |  |                                 |         |         |  |                |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$178</b>         | <table><tr><td>PRIOR AMOUNT<br/>YEAR: <b>2023</b></td><td>CURRENT<br/>TENTATIVE AMOUNT<br/>YEAR: <b>2024</b></td><td>CHANGE FROM<br/>PRIOR YEAR TO<br/>CURRENT YEAR</td></tr><tr><td>1. TAXABLE VALUE:</td><td>135,718</td><td>142,503</td></tr><tr><td>2. ASSESSED VALUE:</td><td>165,600</td><td>193,900</td></tr><tr><td>3. TENTATIVE EQUALIZATION FACTOR: 1.000</td><td colspan="2"></td></tr><tr><td>4. STATE EQUALIZED VALUE (SEV):</td><td>165,600</td><td>193,900</td></tr><tr><td>5. There WAS or WAS NOT a transfer of ownership on this property in 2023</td><td colspan="2"><b>WAS NOT</b></td></tr></table> | PRIOR AMOUNT<br>YEAR: <b>2023</b>            | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR | 1. TAXABLE VALUE: | 135,718 | 142,503 | 2. ASSESSED VALUE: | 165,600 | 193,900 | 3. TENTATIVE EQUALIZATION FACTOR: 1.000 |  |  | 4. STATE EQUALIZED VALUE (SEV): | 165,600 | 193,900 | 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 | <b>WAS NOT</b> |  |
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| 1. TAXABLE VALUE:   | 135,718  | 142,503                                      |  |  |                   |         |         |                    |         |         |   |  |  |                                 |         |         |  |                |  |
| 2. ASSESSED VALUE:  | 165,600  | 193,900                                      |  |  |                   |         |         |                    |         |         |   |  |  |                                 |         |         |  |                |  |
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| LEGAL DESCRIPTION:<br>SEC 16 T18N R2W NW 1/4 OF NE 1/4  |  |  |  |  |                   |         |         |                    |         |         |   |  |  |                                 |         |         |  |                |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
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| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-016-100-003-01</b><br><br>PROPERTY ADDRESS:<br><b>1220 S GROUT RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MILLER EMERY J & LOVINA E<br>4749 PLUDE RD<br>GLADWIN MI 48624                                     | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$2,711</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 125,606  | 135,786  | 10,180                                       |
| 2. ASSESSED VALUE:  | 156,300  | 227,800  | 71,500                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 156,300  | 227,800  | 71,500                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 16 18 2WA PART OF S 1/2 OF NE 1/4 COM AT NE COR OF SE 1/4 OF NE 1/4 OF SD SEC 16 TH S 57.5RDS TH W 28RDS TH N 57.5 RD TH E 28RDS TO POB |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-016-300-002-00</b><br><br>PROPERTY ADDRESS:<br><b>1295 S SHEARER RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>LYONS JASON & THOMAS<br>1295 S SHEARER RD<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$37</b>          | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 28,128  | 29,534   | 1,406  |
| 2. ASSESSED VALUE:   | 34,800  | 51,300   | 16,500                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 34,800  | 51,300   | 16,500                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                      |   |  |  |
| LEGAL DESCRIPTION:<br>SEC16 18 2W N 350FT OF N 1/2 OF SW 1/4 EXC E 1980 THEREOF & EXC N 100FT OF W 435FT THEREOF             |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-016-300-002-01</b><br><br>PROPERTY ADDRESS:<br><b>1275 S SHEARER RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SHELL KRIS<br>530 OBERLIN RD<br>GLADWIN MI 48624     | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                          |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$19</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 8,627  | 9,058  | 431  |
| 2. ASSESSED VALUE:  | 13,600   | 18,100   | 4,500  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 13,600   | 18,100   | 4,500  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                             |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 16 18 2W N 100FT OF W 435FT OF N 350FT OF N 1/2 OF SW 1/4                                 |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

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|   |                         |   |  |
|---|-------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                         | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: 100-016-301-001-10<br><br>PROPERTY ADDRESS:<br>1467 S SHEARER RD<br>GLADWIN, MI 48624   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>CAMERON DUANE K & JUDY B<br>1467 S SHEARER RD<br>GLADWIN MI 48624  |                         | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": 100.00%<br>% Exempt As "Qualified Agricultural Property": .00%<br>% Exempt As "MBT Industrial Personal": .00%<br>% Exempt As "MBT Commercial Personal": .00%<br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                         |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |                         |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |                         | The 2024 Inflation rate Multiplier is: 1.05   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:  | PRIOR AMOUNT YEAR: 2023 | CURRENT TENTATIVE AMOUNT YEAR: 2024   | CHANGE FROM PRIOR YEAR TO CURRENT YEAR |
| 1. TAXABLE VALUE:   | 190,005                 | 199,505   | 9,500                                  |
| 2. ASSESSED VALUE:  | 284,200                 | 325,900   | 41,700                                 |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                         |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 284,200                 | 325,900   | 41,700                                 |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 WAS NOT  |                         |   |  |
| LEGAL DESCRIPTION:<br>SEC 16 T18N R2W S 1009.31 FT OF E 1922.16 FT OF N 1/2 OF SW 1/4 AND S 600FT OF W 720FT THEREOF. COMBINED 2007 FROM 100-016-302-002-00 100-016-301-001-00; |                         |   |  |

Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

### March Board of Review Appeal Information. The board of review will meet at the following dates and times:

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

**Notice of Assessment, Taxable Valuation, and Property Classification**

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| <b>FROM:</b><br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | <b>PARCEL IDENTIFICATION</b><br><br>PARCEL NUMBER: <b>100-016-302-001-00</b><br><br>PROPERTY ADDRESS:<br><b>1355 S SHEARER RD<br/>GLADWIN, MI 48624</b>  |  |
| <b>OWNER'S NAME &amp; ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:</b><br><br>LANG WILLIAM D<br>4340 M18<br>BEAVERTON MI 48612   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| <b>ASSESSMENT CHANGE REASONS</b><br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$398</b>  |  | <b>PRIOR AMOUNT<br/>YEAR: 2023</b>   | <b>CURRENT<br/>TENTATIVE AMOUNT<br/>YEAR: 2024</b> |
| <b>1. TAXABLE VALUE:</b>   |  | 17,926   | 26,922   |
| <b>2. ASSESSED VALUE:</b>  |  | 28,400   | 52,700   |
| <b>3. TENTATIVE EQUALIZATION FACTOR:</b> 1.000   |  |  |  |
| <b>4. STATE EQUALIZED VALUE (SEV):</b>   |  | 28,400   | 52,700   |
| <b>5. There WAS or WAS NOT a transfer of ownership on this property in 2023</b>  |  | <b>WAS NOT</b>   |  |
| <b>LEGAL DESCRIPTION:</b><br>P/O THE NW 1/4 OF SW 1/4 OF SEC 16 T18N R2W COMM ALNG W SEC LNE N00°45'10"E 1 991.64 FT FROM SW CRNR OF SEC16; TH N00°45'10"E 441.62FT; TH S89°24'20"E 720FT; TH S00°45'10"W 441.62; TH N89°24'20"W 720 FT TO POB |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                               |                                 |  |
|-------------------------------|---------------------------------|--|
| <b>Name:</b><br>DAVID J BROWN | <b>Phone:</b><br>(231) 881-4000 | <b>Email Address:</b><br>TOWNSHIPASSESSING@GMAIL.COM |
|-------------------------------|---------------------------------|--|

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2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |  |  |  |  |                   |        |        |                    |        |        |   |  |  |                                 |        |        |  |                |  |
|--|--|--|--|--|-------------------|--------|--------|--------------------|--------|--------|---|--|--|---------------------------------|--------|--------|--|----------------|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-016-303-001-00</b><br><br>PROPERTY ADDRESS:<br><b>S SHEARER RD<br/>GLADWIN, MI 48624</b>  |  |  |  |                   |        |        |                    |        |        |   |  |  |                                 |        |        |  |                |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>PLUDE JOSEPH & STACY<br>1489 S SHEARER RD<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  |  |  |  |                   |        |        |                    |        |        |   |  |  |                                 |        |        |  |                |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |  |                   |        |        |                    |        |        |   |  |  |                                 |        |        |  |                |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)                                  |  |  |  |  |                   |        |        |                    |        |        |   |  |  |                                 |        |        |  |                |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED) <b>The 2024 Inflation rate Multiplier is: 1.05</b>           |  |  |  |  |                   |        |        |                    |        |        |   |  |  |                                 |        |        |  |                |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$100</b>            | <table><tr><td>PRIOR AMOUNT<br/>YEAR: <b>2023</b></td><td>CURRENT<br/>TENTATIVE AMOUNT<br/>YEAR: <b>2024</b></td><td>CHANGE FROM<br/>PRIOR YEAR TO<br/>CURRENT YEAR</td></tr><tr><td>1. TAXABLE VALUE:</td><td>76,364</td><td>80,182</td></tr><tr><td>2. ASSESSED VALUE:</td><td>79,300</td><td>85,300</td></tr><tr><td>3. TENTATIVE EQUALIZATION FACTOR: 1.000</td><td colspan="2"></td></tr><tr><td>4. STATE EQUALIZED VALUE (SEV):</td><td>79,300</td><td>85,300</td></tr><tr><td>5. There WAS or WAS NOT a transfer of ownership on this property in 2023</td><td colspan="2"><b>WAS NOT</b></td></tr></table> | PRIOR AMOUNT<br>YEAR: <b>2023</b>            | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR | 1. TAXABLE VALUE: | 76,364 | 80,182 | 2. ASSESSED VALUE: | 79,300 | 85,300 | 3. TENTATIVE EQUALIZATION FACTOR: 1.000 |  |  | 4. STATE EQUALIZED VALUE (SEV): | 79,300 | 85,300 | 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 | <b>WAS NOT</b> |  |
| PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |  |  |                   |        |        |                    |        |        |   |  |  |                                 |        |        |  |                |  |
| 1. TAXABLE VALUE:  | 76,364   | 80,182                                       |  |  |                   |        |        |                    |        |        |   |  |  |                                 |        |        |  |                |  |
| 2. ASSESSED VALUE:   | 79,300   | 85,300                                       |  |  |                   |        |        |                    |        |        |   |  |  |                                 |        |        |  |                |  |
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| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   | <b>WAS NOT</b>   |  |  |  |                   |        |        |                    |        |        |   |  |  |                                 |        |        |  |                |  |
| LEGAL DESCRIPTION:<br>SEC16 18 2W S 1/2 OF SW 1/4 EXC S 330FT OF W 660FT THEREOF   |  |  |  |  |                   |        |        |                    |        |        |   |  |  |                                 |        |        |  |                |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-016-303-001-01</b><br><br>PROPERTY ADDRESS:<br><b>1489 S SHEARER RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>PLUDE JOSEPH & STACY<br>1489 S SHEARER RD<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$117</b>         | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 88,823  | 93,264   | 4,441  |
| 2. ASSESSED VALUE:   | 114,400   | 139,500  | 25,100                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 114,400   | 139,500  | 25,100                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                      |   |  |  |
| LEGAL DESCRIPTION:<br>SEC16 18 2W S 330FT OF W 660FT OF S 1/2 OF SW 1/4  |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).



# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-016-400-001-00</b><br><br>PROPERTY ADDRESS:<br><b>1380 GROUT RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MAST HENRY & SUSAN<br>1380 GROUT RD<br>GLADWIN MI 48624                              | PRINCIPAL RESIDENCE EXEMPTION<br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 101 (AGRICULTURAL-IMPROVED)  |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 101 (AGRICULTURAL-IMPROVED) The 2024 Inflation rate Multiplier is: 1.05  |  |  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$320</b>                                   | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 243,800  | 255,990  | 12,190                                       |
| 2. ASSESSED VALUE:  | 243,800  | 284,300  | 40,500                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 243,800  | 284,300  | 40,500                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 16 18 2W S 1/2 OF NE 1/4 EXC N 57.5RDS OF E 28 RDS THEREOF ALSO THE SE 1/4 EXC S 824FT OF E 412 FT.<br>DESC CORR 3/23/15. |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-016-404-001-00</b><br><br>PROPERTY ADDRESS:<br><b>1450 GROUT RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MAST HENRY & SUSAN<br>1380 GROUT RD<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)                            |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$78</b>    | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 59,620  | 62,601   | 2,981  |
| 2. ASSESSED VALUE:   | 70,000  | 95,100   | 25,100                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 70,000  | 95,100   | 25,100                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 16 18 2W S 824FT OF E 412 FT EXC S 17RDS OF E 12 RDS THEREOF                                 |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-017-201-001-00</b><br><br>PROPERTY ADDRESS:<br><b>5339 KERSWILL RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WOLVERINE HUNTING CLUB<br>KIRK HAINES<br>3849 ROEHRS RD<br>BEAVERTON MI 48612 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$155</b>                            |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 70,086   | 73,590   |
| 2. ASSESSED VALUE:   |  | 251,000  | 305,800  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 251,000  | 305,800  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 17 18 2W NW 1/4 EXC N 17RDS LYING W OF CREEK   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-017-300-001-00</b><br><br>PROPERTY ADDRESS:<br><b>S BARD RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>TROYER ANDY A & BARBARA D<br>1319 S BARD RD<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 102 (AGRICULTURAL-VACANT)                                      |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$23</b>            | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 17,764  | 18,652   | 888  |
| 2. ASSESSED VALUE:   | 60,800  | 61,000   | 200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 60,800  | 61,000   | 200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 17 T18N R2W NE 1/4 OF SW 1/4   |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-017-300-002-00</b><br><br>PROPERTY ADDRESS:<br><b>1319 S BARD RD<br/>GLADWIN, MI 48624</b>  |   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>TROYER ANDY A & BARBARA D<br>1319 S BARD RD<br>GLADWIN MI 48624 | PRINCIPAL RESIDENCE EXEMPTION<br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |   |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 101 (AGRICULTURAL-IMPROVED)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 101 (AGRICULTURAL-IMPROVED) The 2024 Inflation rate Multiplier is: 1.05                           |  |   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$2,003</b>            | PRIOR AMOUNT<br>YEAR: 2023   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: 2024 | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 99,733   | 126,319                                   | 26,586                                       |
| 2. ASSESSED VALUE:   | 132,100  | 171,900                                   | 39,800                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 132,100  | 171,900                                   | 39,800                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |   |  |
| LEGAL DESCRIPTION:<br>SEC 17 T18N R2W NW 1/4 OF SW 1/4   |  |   |  |

Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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L-4400

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|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-017-304-001-00</b><br><br>PROPERTY ADDRESS:<br><b>5275 MAST LANE<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MOFFIT ROBERT JR<br>5275 MAST LANE<br>GLADWIN MI 48624   |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$99</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 75,742                            | 79,529  | 3,787  |
| 2. ASSESSED VALUE:  | 106,900                           | 116,800   | 9,900  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 106,900                           | 116,800   | 9,900  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 17 T18N R2W PART OF SW 1/4 BEG N 89DEG 3' 22" W 1056.57FT ALNG S SEC LINE & S 24DEG 23' 51" W 331.48FT & S 87DEG 16' 31" W 642.64FT & N 63 DEG 66' 41" W 1099.32FT FROM SE COR OF SEC TH N 240FT THE W 240FT TH S 240FT TH E 240FT TO POB AKA EXCEPTION "B" AS PER SCOTTISH HILLS CLUB CONDO & 1/5 INT IN SCOTTISH HILLS CONDO UNIT 7 |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-017-400-003-00</b><br><br>PROPERTY ADDRESS:<br><b>SHEARER RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>CAMERON DUANE CHARLES & JOYCE E<br>1550 SHEARER RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)   |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$21</b>                      |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 15,790  | 16,579   |
| 2. ASSESSED VALUE:  |  | 59,300  | 59,500   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 59,300  | 59,500   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |   |  |
| LEGAL DESCRIPTION:<br>SEC 17 T18N R2W SE 1/4 OF SE 1/4  |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-018-100-001-01</b><br><br>PROPERTY ADDRESS:<br><b>KERSWILL RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HAINES ROGER & MARLENE<br>5592 KERSWILL RD<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)                                   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$10</b>           | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 7,369   | 7,737  | 368  |
| 2. ASSESSED VALUE:  | 30,400  | 30,500   | 100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 30,400  | 30,500   | 100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                       |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 18 18 2W E 1/2 OF NE 1/4 OF NE 1/4  |   |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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|   |   |  |  |
|---|---|--|--|
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| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>FRY DYLAN & KATI<br>5661 KERSWILL RD<br>GLADWIN MI 48624   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$143</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 109,335   | 114,801  | 5,466  |
| 2. ASSESSED VALUE:  | 113,300   | 124,800  | 11,500                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 113,300   | 124,800  | 11,500                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W SEC 18 PART OF THE N 1/2 OF THE NE 1/4 COM 1420 FT W OF THE NE COR TH S 440 FT TH W 200 FT TH N 200 FT TH E 167 FT TH N 240 FT TH E 33 FT TO THE POB SPLIT FROM 18-100-001-00 1999 |   |  |  |

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Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-018-100-001-10</b><br><br>PROPERTY ADDRESS:<br><b>5679 KERSWILL RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HAINES RONALD & ROGER ET AL<br>5679 KERSWILL RD<br>GLADWIN MI 48624   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$75</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 57,171  | 60,029   | 2,858  |
| 2. ASSESSED VALUE:   | 154,300   | 176,600  | 22,300                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 154,300   | 176,600  | 22,300                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 18 18 2W N 1/2 OF NE 1/4 EXC E 20A THEREOF ALSO EXC COM 1420 FT W OF THE N COR TH S 440 FT TH W 200 FT TH N 200 FT TH E 167 FT TH N 240 FT TH E 33 FT TO THE POB |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

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L-4400

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-018-100-002-01</b><br><br>PROPERTY ADDRESS:<br><b>S BARD RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HAINES ROGER & MARLENE<br>5592 KERSWILL RD<br>GLADWIN MI 48624      | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$36</b>                | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 27,386  | 28,755   | 1,369  |
| 2. ASSESSED VALUE:   | 85,100  | 93,500   | 8,400  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 85,100  | 93,500   | 8,400  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC18 18 2W S 1/2 OF NE 1/4 EXC S 30FT OF E 238.35FT THEREOF<br>Split on 01/12/2005 from 100-018-100-002-00; |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-018-200-001-00</b><br><br>PROPERTY ADDRESS:<br><b>KERSWILL RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HAINES ROGER & MARLENE &<br>FRY KATIE F & DYLAN R<br>5592 KERSWILL RD<br>GLADWIN MI 48624 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)  |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$32</b>                                      | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 24,353                            | 25,570  | 1,217  |
| 2. ASSESSED VALUE:   | 80,000                            | 87,100  | 7,100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 80,000                            | 87,100  | 7,100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC18 18 2W E 1/2 OF NW 1/4 EXC COM 33FT S & 300FT W OF NE COR OF SD DESC TH W 216FT TH S 200FT TH E 216FT TH N 200FT TO POB       |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).



# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-018-200-002-00</b><br><br>PROPERTY ADDRESS:<br><b>5797 KERSWILL RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>ULCH ROBERT HOWARD<br>5797 KERSWILL RD<br>GLADWIN MI 48624              |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$30</b>                    | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 22,694                            | 23,828  | 1,134  |
| 2. ASSESSED VALUE:   | 37,600                            | 38,900  | 1,300  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 37,600                            | 38,900  | 1,300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC18 18 2W COM 33FT S & 300FT W OF NE COR OF E 1/2 OF NW 1/4 TH W 216FT TH S 200FT TH E 216FT TH N 200FT TO POB |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-018-200-003-00</b><br><br>PROPERTY ADDRESS:<br><b>5925 KERSWILL RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WALKER BERNARD L LE<br>TENWALDE RENEE H & JEFFREY S<br>5925 KERSWILL RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)  |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$84</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 64,055  | 67,257   |
| 2. ASSESSED VALUE:   |  | 119,400   | 135,600  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 119,400   | 135,600  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 18 T18N R2W W 1/2 OF NW FRL 1/4  |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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L-4400

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-018-300-001-00</b><br><br>PROPERTY ADDRESS:<br><b>KERSWILL RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HAINES ROGER & MARLENE &<br>KLEINHARDT HEIDI J & SCOTT R<br>5592 KERSWILL RD<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$45</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 34,144  | 35,851   | 1,707  |
| 2. ASSESSED VALUE:  | 81,100  | 90,100   | 9,000  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 81,100  | 90,100   | 9,000  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC18 18 2W N 1/2 OF SW FRL 1/4   |   |  |  |

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|                        |                          |   |
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|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-018-300-002-00</b><br><br>PROPERTY ADDRESS:<br><b>1433 CLARWIN RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WILEY GARRY L & JEAN M LE<br>1492 S BARD RD<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)                                    |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$29</b>            | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 22,143  | 23,250   | 1,107  |
| 2. ASSESSED VALUE:   | 82,700  | 84,800   | 2,100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 82,700  | 84,800   | 2,100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>S 1/2 OF SW FRL 1/4 SEC 18 T18N R2W  |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).



**Notice of Assessment, Taxable Valuation, and Property Classification**

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-018-400-001-10</b><br><br>PROPERTY ADDRESS:<br><b>S BARD RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HAINES ROGER & MARLENE & NATHAN J &<br>HAINES ASHLEE S<br>5592 KERSWILL RD<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)   |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$52</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 13,832  | 14,523   |
| 2. ASSESSED VALUE:  |  | 58,800  | 59,000   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 58,800  | 59,000   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |   |  |
| LEGAL DESCRIPTION:<br>SEC 18 T18N R2W N 1/2 OF N 1/2 OF SE 1/4 EXC BEG AT E 1/4 COR TH S ALONG E SEC LINE 177.99 FT TH N 88 DEG 8' 46" W 237.99 FT TH N 177.99 FT TH S 88 DEG 8' 46" E 238.35 FT TO POB. SPLIT ON 01/12/2005 FROM 100-018-400-001-00; |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-018-400-001-11</b><br><br>PROPERTY ADDRESS:<br><b>1254 S BARD RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>ROBINETTE MONICA<br>1254 S BARD RD<br>GLADWIN MI 48624  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$196</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 51,975  | 54,573   |
| 2. ASSESSED VALUE:   |  | 53,100  | 80,000   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 53,100  | 80,000   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 18 T18N R2W BEG AT E 1/4 COR TH S ALNG E SEC LINE 177.99 FT TH N 88 DEG 08' 46" W 237.99 FT TH N 208 FT TH S 88 DEG 08' 46" E 238.35 FT TO E SEC LINE TH S 00 DEG 40' 18" W ALNG E SEC LINE 30 FT TO POB INCLS 20FT W EASE BEG N 00 DEG 40' 18" E ALONG E SEC LINE 64 FT FROM E 1/4 COR TH S 79 DEG 17' 24" W 109 FT TH S 84 DEG 10' 20" W 132.20 FT TO PT OF ENDING. SPLIT OF 018-100-002-00--018-400-001-00 & 018-400-001-01 |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-018-400-002-00</b><br><br>PROPERTY ADDRESS:<br><b>KERSWILL RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HAINES ROGER & MARLENE & NATHAN J &<br>HAINES ASHLEE S<br>5592 KERSWILL RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 101 (AGRICULTURAL-IMPROVED)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 101 (AGRICULTURAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$46</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 12,171  | 12,779   |
| 2. ASSESSED VALUE:  |  | 58,800  | 59,000   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 58,800  | 59,000   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |   |  |
| LEGAL DESCRIPTION:<br>SEC 18 T18N R2W S 1/2 OF N 1/2 OF SE 1/4 EXC S 209FT OF E 209FT   |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-018-400-002-01</b><br><br>PROPERTY ADDRESS:<br><b>1350 S BARD RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HAINES SADIE<br>1350 S BARD RD<br>GLADWIN MI 48624   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                          |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$68</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 18,099  | 19,003   | 904  |
| 2. ASSESSED VALUE:  | 40,300  | 46,700   | 6,400  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 40,300  | 46,700   | 6,400  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                             |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 18 18 2W S 209FT OF E 209FT OF S 1/2 OF N 1/2 OF SE 1/4                                   |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-018-400-003-00</b><br><br>PROPERTY ADDRESS:<br><b>1492 S BARD RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WILEY GARRY L & JEAN M LE<br>1492 S BARD RD<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)                                    |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$436</b>           | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 115,790   | 121,579  | 5,789  |
| 2. ASSESSED VALUE:   | 172,300   | 204,000  | 31,700                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 172,300   | 204,000  | 31,700                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>S 1/2 OF SE 1/4 T18N R2W SEC 18  |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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# THIS IS NOT A TAX BILL

L-4400

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-019-100-001-02</b><br><br>PROPERTY ADDRESS:<br><b>1590 S BARD RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MAYBERRY CARL WESLEY<br>1590 S BARD RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)                                       |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$46</b>          |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 12,255  | 12,867   |
| 2. ASSESSED VALUE:  |  | 16,700  | 37,400   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 16,700  | 37,400   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 19 T18N R2W THE S 261.75 FT OF THE E 466 FT OF N 1/2 OF NE 1/4<br>SPLIT 1998                    |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-019-100-002-00</b><br><br>PROPERTY ADDRESS:<br><b>1664 S BARD RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MILLER ANDY J & ELIZABETH<br>1664 S BARD RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)                                    |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$482</b>              |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 128,076   | 134,479  |
| 2. ASSESSED VALUE:   |  | 178,700   | 212,800  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 178,700   | 212,800  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 19 T18N R2W S 1/2 OF NE 1/4  |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-019-101-001-00</b><br><br>PROPERTY ADDRESS:<br><b>S BARD RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>ZENZ LORA LEE TRUST<br>1824 ZIGGY RD<br>FARWELL MI 48622   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 102 (AGRICULTURAL-VACANT)   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 102 (AGRICULTURAL-VACANT)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$112</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 29,806  | 31,296   | 1,490  |
| 2. ASSESSED VALUE:  | 40,800  | 40,900   | 100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 40,800  | 40,900   | 100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W SEC 19 N 1/2 OF THE N1/2 OF THE NE 1/4 EXC E 474 FT OF THE S460 FT AND EXC THE W 528 FT SPLIT FROM 019-100-001-20 1999<br>*****SPLIT NOT APPROVED***** |   |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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|   |  |   |  |
|---|--|---|--|
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| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SHEA CAITLIN M & GOOD CALEB R<br>1520 S BARD RD<br>GLADWIN MI 48624  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$99</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 26,247  | 27,559   |
| 2. ASSESSED VALUE:  |  | 34,000  | 44,000   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 34,000  | 44,000   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>T18N R2W SEC 19 PART OF THE N 1/2 OF THE N 1/2 OF THE NE 1/4 COM AT SE COR OF SD SEC. TH W 474 FT TH N 460 FT TH E 474 FT TH S 460 FT TO THE POB NEW DESCRIPTION FOR EXISTING PARCEL 1999 |  |   |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-019-102-001-00</b><br><br>PROPERTY ADDRESS:<br><b>1554 S BARD RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>CAZABON DEBRA & JENKS TERRY &<br>CAZABON DEBRA<br>1620 W SAMARIA RD<br>TEMPERANCE MI 48182  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$(1,607)</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 58,382   | 61,301   |
| 2. ASSESSED VALUE:   |  | 94,800   | 110,900  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 94,800   | 110,900  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br><br>SEC 19 T18N R2W THE W 528 FT OF THE N 1/2 OF THE N 1/2 OF THE NE 1/4 AND THE S 1/2 OF THE N 1/2 OF THE NE 1/4 EXC THE S 261.75 FT OF THE E 466 FT SPLIT FROM 019-100-001-20 1999 |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-019-200-002-00</b><br><br>PROPERTY ADDRESS:<br><b>CLARWIN RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>ZENZ ROBERT<br>1824 ZIGGY RD<br>FARWELL MI 48622  |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)  |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$119</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 31,539                            | 33,115  | 1,576  |
| 2. ASSESSED VALUE:   | 81,200                            | 90,300  | 9,100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 81,200                            | 90,300  | 9,100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br>N 1/2 OF NW 1/4 OF SEC 19 T18N R2W TWP OF GROUT GLADWIN CO MI DESC AS: COMM FROM W 1/4 CRNR OF SEC 19 TH N 00°06'15"W ALNG W LNE OF SEC 1314.39 FT TO N 1/16 CRNR OF SEC 19 AND POB: TH CONT N 00°06'15"W ALNG W LNE OF SEC 19 A DIST OF 1314.39 FT TO NW CRNR OF SEC 19; TH S 89°11'45"E ALNG N LNE OF SEC 19 2890.11 FT TO N 1/4 CRNR OF SEC 19; TH S 00°07'53"E ALNG N-S 1/4 LNE OF SEC 19 1322.27 FT TO CNTR OF N 1/16 CRNR OF SEC 19; TH N 89°02'24"W ALNG N 1/8 LNE OF SEC 19 2890.87 FT TO POB. 87.466 A +/-.<br>SUBJ TO RESTRCTNS RESERVATIONS ESMNTS ROW OF RECORD IF ANY |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-019-200-003-10</b><br><br>PROPERTY ADDRESS:<br><b>CLARWIN RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>ZENZ ROBERT<br>1824 ZIGGY RD<br>FARWELL MI 48622   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 102 (AGRICULTURAL-VACANT)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 102 (AGRICULTURAL-VACANT)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$226</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 60,060  | 63,063   |
| 2. ASSESSED VALUE:  |  | 66,500  | 66,700   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 66,500  | 66,700   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |   |  |
| LEGAL DESCRIPTION:<br>N 1/2 OF S 1/2 OF NW 1/4 OF SEC 19 T18N R2W DESC AS FOLLOWS: COMM FROM W 1/4 CRNER OF SEC 19; TH N 00°06'15"W 657.20 FT TO POB: TH CONT N 00°06' 15"W 657.19 FT ; TH S89°02'24"E 2890.87 FT; TH S00°07'53"E 661.13 FT; TH N88°57'43"W 2891.26 FT TO POB. 43.740 A +/-<br>SUBJECT TO RESTRICTIONS RESERVATIONS ESMNTS RIGHTS OF PUBLIC IN S CLARWIN A VENUE AND/OR ENCUMBRANCES OF RECORD<br><br>SPLIT/COMBINED ON 05/29/2020 FROM 100-019-200-001-00; |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |   |   |
|---|--|---|---|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: 100-019-200-003-20<br><br>PROPERTY ADDRESS:<br>CLARWIN RD<br>GLADWIN, MI 48624  |   |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>ZENZ ROBERT<br>1824 ZIGGY RD<br>FARWELL MI 48622   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": .00%<br>% Exempt As "Qualified Agricultural Property": 100.00%<br>% Exempt As "MBT Industrial Personal": .00%<br>% Exempt As "MBT Commercial Personal": .00%<br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |   |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |   |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 102 (AGRICULTURAL-VACANT)  |  |   |   |
| PRIOR YEAR'S CLASSIFICATION: 102 (AGRICULTURAL-VACANT)  |  | The 2024 Inflation rate Multiplier is: 1.05   |   |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: \$61   |  | PRIOR AMOUNT<br>YEAR: 2023  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: 2024 |
| 1. TAXABLE VALUE:   |  | 16,324  | 17,140                                    |
| 2. ASSESSED VALUE:  |  | 66,500  | 66,700                                    |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |   |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 66,500  | 66,700                                    |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 WAS NOT  |  |   |   |
| LEGAL DESCRIPTION:<br>S 1/2 OF S 1/2 OF NW 1/4 OF SEC 19 T18N R2W DESC AS COMM AT W 1/4 CRNR OF SEC 19 TH N 00°06'15"W 657.20 FT; TH S88°57'43"E 2891.26 FT; TH S00°07'53"E 661.14 FT; TH N88°53'03"W 2891.66 FT TO POB. 43.745 A +/-<br><br>SUBJECT TO RESTRICTIONS RESERVATIONS ESMNTS RIGHTS OF PUBLIC IN S CLARWIN A VENUE AND/OR ENCUMBRANCES OF RECORD<br><br>SPLIT/COMBINED ON 05/29/2020 FROM 100-019-200-001-00; |  |   |   |

Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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L-4400

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-019-300-001-00</b><br><br>PROPERTY ADDRESS:<br><b>PARKER RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>GALLOWAY ROBERT & CONNIE<br>14422 VALE CT<br>STERLING HEIGHTS MI 48312 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$76</b>                   | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 33,454   | 35,126   | 1,672  |
| 2. ASSESSED VALUE:  | 120,700  | 150,300  | 29,600                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 120,700  | 150,300  | 29,600                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |  |  |
| LEGAL DESCRIPTION:<br>SEC19 18 2W E 1/2 OF SW FRL 1/4   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-019-300-002-01</b><br><br>PROPERTY ADDRESS:<br><b>S CLARWIN AVE<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>DANGLER GLADYS & DAVIS KELLY<br>1785 S CLARWIN AVE<br>GLADWIN MI 48624  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$21</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 5,540   | 5,817  |
| 2. ASSESSED VALUE:   |  | 8,300   | 12,500   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 8,300   | 12,500   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC19 18 2W PART OF NW 1/4 OF SW 1/4 BEG AT W 1/4 COR TH S88DEG 44MIN 30SEC E 727.80FT TO POB TH CONT S 88DEG 44MIN 30SEC E 727.80FT TH S 00DEG 39MIN 29SEC W 302FT TH N 88DEG 44MIN 30SEC W = TO E-W 1/4 LINE 726.53FT TO W SEC LINE TH N 0DEG 25MIN 01SEC E 302FT TO POB |  |   |  |

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|                        |                          |   |
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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-019-300-002-10</b><br><br>PROPERTY ADDRESS:<br><b>1765 S CLARWIN AVE<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>DERR ANNA L & CHARLES JR<br>1765 S CLARWIN AVE<br>GLADWIN MI 48624   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$258</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 68,441  | 71,863   | 3,422  |
| 2. ASSESSED VALUE:  | 72,600  | 94,700   | 22,100                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 72,600  | 94,700   | 22,100                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC19 18 2W PART OF NW 1/4 OF SW 1/4 BEG AT W 1/4 TH TH S 88DEG 44MIN 30SEC E = TO E-W LINE 727.80FT TH S O DEG 39MIN 29SEC W 302FT TH N 88DEG 44MIN 30SEC W 726.53FT TH N O DEG 25MIN 01SEC E 302FT TO POB |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |              |   |  |
|---|--------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |              | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-019-300-003-00</b><br><br>PROPERTY ADDRESS:<br><b>1785 S CLARWIN AVE<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>DANGLER GLADYS & DAVIS KELLY<br>1785 S CLARWIN AVE<br>GLADWIN MI 48624   |              | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |              |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |              |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |              | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:  | <b>\$229</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |              | 60,742  | 63,779   |
| 2. ASSESSED VALUE:  |              | 75,900  | 89,200   |
| 3. TENTATIVE EQUALIZATION FACTOR:   | 1.000        |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |              | 75,900  | 89,200   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |              |   |  |
| LEGAL DESCRIPTION:<br>SEC19 18 2W PART OF W 1/2 OF SW 1/4 BEG S ALONG W LINE OF SD SEC 302FT FROM W 1/4 COR TH CONT ALONG SD W LINE S 302.50FT TH S 88DEG 44MIN 30SEC E = TO E-W 1/4 LINE OF SD SEC 1450.52FT TH N 00DEG 28MIN 50SEC E 302.50FT TH N 88DEG 44MIN 30SEC W = TO SD E-W 1/4 LINE 1453.06FT TO POB AKA PARCEL-2 AS PER SURVEY |              |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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# THIS IS NOT A TAX BILL

L-4400

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-019-300-004-00</b><br><br>PROPERTY ADDRESS:<br><b>1805 S CLARWIN RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>DAVIS JOHN & GABRIEL Z<br>1805 S CLARWIN RD<br>GLADWIN MI 48624  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$218</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 57,900  | 60,795   | 2,895  |
| 2. ASSESSED VALUE:  | 57,900  | 79,100   | 21,200                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 57,900  | 79,100   | 21,200                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC19 T18N R2W PART OF W 1/2 OF SW 1/4 BEG S ALONG W LINE 604.50FT FROM W 1/4 COR TH CONT ALONG W LINE S 303FT TH S 88DEG 44' 30" E 1447.97FT TH N 00DEG 28' 50" E 303FT TH N 88DEG 44' 30" W 1450.52FT TO POB AKA PARCEL 3 AS PER SURVEY |   |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-019-300-005-00</b><br><br>PROPERTY ADDRESS:<br><b>1825 S CLARWIN AVE<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MAXWELL DONALD J JR<br>GOODMAN TAMMY & MAXWELL MICHAEL<br>1825 S CLARWIN AVE<br>GLADWIN MI 48624   |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 63,214                            | 66,374  | 3,160  |
| 2. ASSESSED VALUE:  | 88,100                            | 101,900   | 13,800                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 88,100                            | 101,900   | 13,800                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br><br>SEC19 18 2W PART OF W 1/2 OF SW 1/4 BEG S ALONG W LINE OF SD SEC 907.50 FT TH CONT ALONG SD W LINE 304FT TH S 88DEG 44MIN 30SEC E PAR TO E-W 1/4 LINE OF SD SEC 1445.41 FT TH N 00DEG 28MIN 50SEC E 304 FT TH N 88DEG 44MIN 30SEC W PAR TO SD E-W 1/4 LINE 1447.97 FT TO POB AKA PARCEL-4 AS PER SURVEY |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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L-4400

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-019-300-006-00</b><br><br>PROPERTY ADDRESS:<br><b>S CLARWIN RD<br/>BEAVERTON, MI 48612</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BOTRUFF DAN & DONNA<br>5260 HAVENS RD<br>DRYDEN MI 48428  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$25</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 11,130   | 11,686   |
| 2. ASSESSED VALUE:   |  | 16,100   | 20,000   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 16,100   | 20,000   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>T18N R2W SEC 19 BEG S ALONG W LINE 1211.50 FT FROM W/4 COR TH S 304.50 FT TH S 88 DEG 44' 30" E 1442.85 FT TH N 00 DEG 28' 50" E 304.50 FT TH N 88 DEG 44' 30" W 1445.41 FT TO POB AKA PAR 5 |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|  |                                   |  |  |
|--|-----------------------------------|--|--|
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| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BOTRUFF DAN & DONNA<br>5260 HAVENS RD<br>DRYDEN MI 48428  |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |                                   |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$25</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 11,130                            | 11,686   | 556  |
| 2. ASSESSED VALUE:   | 16,100                            | 20,000   | 3,900  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 16,100                            | 20,000   | 3,900  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W SEC 19 BEG S ALONG W LINE 1516.0 FT FROM W/4 COR TH S 305.0 FT TH S 88 DEG 44' 30" E 1440.29 FT TH N 00 DEG 28' 50" E 305. FT TH N 88 DEG 44' 30" W 1442.85 FT TO POB AKA PAR 6 |                                   |  |  |

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-019-300-008-00</b><br><br>PROPERTY ADDRESS:<br><b>S CLARWIN RD<br/>BEAVERTON, MI 48612</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BOTRUFF DAN & DONNA<br>5260 HAVENS RD<br>DRYDEN MI 48428   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$25</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 11,130   | 11,686   |
| 2. ASSESSED VALUE:  |  | 16,100   | 20,000   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 16,100   | 20,000   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>T18N R2W SEC 19 BEG S ALONG W LINE 1821.0 FT FROM W/4 COR TH S 305.50 FT TH S 88 DEG 44' 30" E 1437.75 FT TH N 00 DEG 28' 50" E 305.50 FT TH N 88 DEG 44' 30" W 1440.29 FT TO POB AKA PAR 7 |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-019-300-009-00</b><br><br>PROPERTY ADDRESS:<br><b>5990 PARKER RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HILL MATTHEW C & ANNA<br>785 OAKWOOD RD<br>ORTONVILLE MI 48462  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$1,644</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 38,115   | 74,220   | 36,105                                       |
| 2. ASSESSED VALUE:   | 40,800   | 91,200   | 50,400                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 40,800   | 91,200   | 50,400                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>SEC19 18 2W PART OF W 1/2 OF SW 1/4 BEG AT SW COR OF SD SEC TH S 88DEG 37MIN 00SEC E ALONG S LINE OF SD SEC 383FT TH N = TO W LINE OF SD SEC 516.59FT TH N 88DEG 44MIN 30SEC W = TO E-W 1/4 LINE OF SD SEC 383FT TH S ALONG SD W LINE 515.85FT TO POB AKA PARCEL-8 AS PER SURVEY |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$11</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 4,725  | 4,961  |
| 2. ASSESSED VALUE:   |  | 6,600  | 21,000   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 6,600  | 21,000   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>SEC19 18 2W PART OF W 1/2 OF SW 1/4 BEG S 88DEG 37MIN 00SEC E ALONG S LINE OF SD SEC 383FT FROM SW COR OF SD SEC TH CONT ALONG SD S LINE S 88DEG 37MIN 00SEC E 350FT TH N = TO W LINE OF SD SEC 517.25FT TH N 88DEG 44MIN 30SEC W = TO E-W 1/4 LINE OF SD SEC 350FT TH S = TO SD W LINE 516.59FT TO POB AKA PARCEL-9 AS PER SURVEY |  |  |  |

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|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-019-300-011-00</b><br><br>PROPERTY ADDRESS:<br><b>5900 W PARKER RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BEAVERS GARLAND & LILLIAN<br>5900 W PARKER RD<br>GLADWIN MI 48624  |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 42,345                            | 44,462  | 2,117  |
| 2. ASSESSED VALUE:  | 51,200                            | 67,200  | 16,000                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 51,200                            | 67,200  | 16,000                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC19 18 2W PART W 1/2 OF SW 1/4 COM S 88DEG 37MIN E ALONG S SEC LINE 733FT FROM SW COR TH S 88DEG 37MIN E 300FT TH N = TO W LINE OF SD SEC 517.81FT TH N 88DEG 44MIN 30SEC W = TO E-W 1/4 LINE OF SD SEC 300FT TH S = TO W LINE 517.25FT BACK TO POB AKA PARCEL-10 AS PER SURVEY |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-019-300-012-00</b><br><br>PROPERTY ADDRESS:<br><b>5800 PARKER RD<br/>BEAVERTON, MI 48612</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>DECRISCIO FRANK & SANDRA<br>14126 FRANKLIN DR<br>PLYMOUTH MI 48170   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$15</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 6,611  | 6,941  | 330  |
| 2. ASSESSED VALUE:  | 13,100   | 28,200   | 15,100                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 13,100   | 28,200   | 15,100                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |  |  |
| LEGAL DESCRIPTION:<br>SEC19 T18N R2W P/O W 1/2 OF SW 1/4 BEG S 88° 37'00" E ALONG S LINE OF SD SEC 1033FT FROM SW COR OF SEC TH S 88° 37'00" E 400.46FT TH N 00° 28'50"E 518.58FT TH N 88° 44'30" W 404.75FT TH S 517.81FT TO POB |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-019-400-001-00</b><br><br>PROPERTY ADDRESS:<br><b>1800 S BARD RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>DAVIS KEVIN J & MARSHA A<br>DAVIS DARLENE A<br>5279 PARKER RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)  |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$221</b>                                |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 58,586  | 61,515   |
| 2. ASSESSED VALUE:   |  | 112,000   | 127,900  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 112,000   | 127,900  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC19 18 2W N 1/2 OF SE 1/4  |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-019-403-001-00</b><br><br>PROPERTY ADDRESS:<br><b>5730 PARKER RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HAINES DARREN & MECHELLE<br>5730 PARKER RD<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                    |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$694</b>          | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 184,121   | 193,327  | 9,206  |
| 2. ASSESSED VALUE:  | 277,000   | 297,100  | 20,100                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 277,000   | 297,100  | 20,100                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                       |   |  |  |
| LEGAL DESCRIPTION:<br>T 18N R2W SEC 19 SW/4 OF THE SE/4 EXC E 20 A OF<br>SPLIT FROM 019-400-002-10 1999                       |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).



# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-019-403-002-01</b><br><br>PROPERTY ADDRESS:<br><b>5678 PARKER RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>TROYER DANNIE E & MATTIE J<br>5678 PARKER RD<br>GLADWIN MI 48624   |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$5,469</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 48,199                            | 120,800   | 72,601                                       |
| 2. ASSESSED VALUE:  | 63,300                            | 120,800   | 57,500                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 63,300                            | 120,800   | 57,500                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br><br>SEC19 18 2W BEG N 88DEG 45'52" W 1655.16 FT FROM SE COR TH CONT N 88 DEG 45'52" W 329.05 FT TH N 00 DEG 04'07" E 1324.29 FT TH S 88 DEG 44'18" E 329.04 FT TH S 00 DEG 04'10" W 1324.14 FT TO POB<br>SPLIT FROM 019-400-002-10 1999 & 11/06/2005 FROM 100-019-403-002-00. |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-019-403-002-03</b><br><br>PROPERTY ADDRESS:<br><b>5648 PARKER RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MALOSH MICHAEL & KELLY<br>5648 PARKER RD<br>GLADWIN MI 48624   |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$125</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 33,186                            | 34,845  | 1,659  |
| 2. ASSESSED VALUE:  | 47,200                            | 65,000  | 17,800                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 47,200                            | 65,000  | 17,800                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br><br>SEC 19 18 2W PART OF SW 1/4 OF SE 1/4 DESC AS W 290 FT OF S 300 FT OF FOLLOWING DESC COM<br>N 88DEG 45'52"W ALG S SEC LN 1326.11 FT FROM SE SEC COR TH CONT N 88DEG 45'52"W 329.05 FT TH N 00DEG 4'10"E 1324.14 FT TH S<br>88DEG 44'18"E 329.04 FT TH S 00DEG 4'07"W 1324 FT TO POB. SPLIT/COMBINED ON 01/07/2016 FROM 100-019-403-002-02 100-019-404-005-00; |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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# THIS IS NOT A TAX BILL

L-4400

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-019-404-001-11</b><br><br>PROPERTY ADDRESS:<br><b>5502 PARKER RD<br/>GLADWIN, MI 48624</b>  |   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>STUTZMAN JOHN & BARBARA B<br>5502 PARKER RD<br>GLADWIN MI 48624                           | PRINCIPAL RESIDENCE EXEMPTION<br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |   |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 101 (AGRICULTURAL-IMPROVED)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 101 (AGRICULTURAL-IMPROVED) The 2024 Inflation rate Multiplier is: 1.05   |  |   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$115</b>  | PRIOR AMOUNT<br>YEAR: 2023   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: 2024 | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 30,578   | 32,106                                    | 1,528  |
| 2. ASSESSED VALUE:   | 39,700   | 51,100                                    | 11,400                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 39,700   | 51,100                                    | 11,400                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |   |  |
| LEGAL DESCRIPTION:<br>T18N R2W SEC 19 S 10 AC OF E 1/2 OF S 1/2 OF S 1/2 OF SE 1/4<br>COMBINED ON 10/13/2006 FROM 100-019-404-001-01 100-019-404-001-10; |  |   |  |

Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

### March Board of Review Appeal Information. The board of review will meet at the following dates and times:

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-019-404-003-00</b><br><br>PROPERTY ADDRESS:<br><b>1864 S BARD RD<br/>BEAVERTON, MI 48612</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>TEWSLEY NATHAN<br>1864 S BARD RD<br>BEAVERTON MI 48612    | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                               |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$1,773</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 46,852   | 85,800   | 38,948                                       |
| 2. ASSESSED VALUE:   | 59,900   | 85,800   | 25,900                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 59,900   | 85,800   | 25,900                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS</b>                                      |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W SEC 19 S 10 ACRES OF THE N 1/2 OF THE SE 1/4 OF THE SE 1/4 SPLIT FROM 019-400-002-10 1999 |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-019-404-004-00</b><br><br>PROPERTY ADDRESS:<br><b>1856 S BARD RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>PERSAILS ROY & JOYCE<br>1856 S BARD RD<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$100</b>      | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 26,560  | 27,888   | 1,328  |
| 2. ASSESSED VALUE:  | 38,500  | 47,500   | 9,000  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 38,500  | 47,500   | 9,000  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                   |   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W SEC 19 THE N 1/2 OF THE N 1/2 OF THE SE 1/4 OF THE SE 1/4 SPLIT FROM 019-400-002-10 1999   |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|  |                                   |  |  |
|--|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-019-404-005-01</b><br><br>PROPERTY ADDRESS:<br><b>1884 S BARD RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MILLER ANDY J & ELIZABETH<br>1664 S BARD<br>GLADWIN MI 48624  |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |                                   |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 72,622                            | 76,253   | 3,631  |
| 2. ASSESSED VALUE:   | 93,400                            | 102,300  | 8,900  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 93,400                            | 102,300  | 8,900  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |  |  |
| LEGAL DESCRIPTION:<br><br>SEC 19 18 2W N 10A OF E 1/2 OF S 1/2 OF S 1/2 OF SE 1/4 & PART OF SW 1/4 OF SE 1/4 DESC AS COM N 88° 45'52" W 1326.11 FT; TH N 88°45'52" W 329.05 FT; TH N 00°04'10" E 1324.14 FT; TH S 88°44'18"E 329.04 FT; TH S 00°04'07" W 1324 FT TO POB EXC W 290.05 FT OF S 300 FT THEREOF.<br><br>SPLIT/COMBINED ON 01/07/2016 FROM 100-019-403-002-02 100-019-404-005-00; |                                   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-020-100-001-00</b><br><br>PROPERTY ADDRESS:<br><b>1550 SHEARER RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>CAMERON DUANE C ET UX<br>1550 SHEARER RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)                                 |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$63</b>            |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 47,821  | 50,212   |
| 2. ASSESSED VALUE:  |  | 81,500  | 109,500  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 81,500  | 109,500  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                     |  |   |  |
| LEGAL DESCRIPTION:<br>SEC20 18 2W NE 1/4 OF NE 1/4 EXC W 8A   |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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L-4400

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-020-100-006-11</b><br><br>PROPERTY ADDRESS:<br><b>MCNAMARA RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>PLUDE KENNETH J & MARY M<br>3057 MARION CENTER<br>CHARLEVOIX MI 49720 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 102 (AGRICULTURAL-VACANT)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 102 (AGRICULTURAL-VACANT)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$48</b>                     |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 36,223  | 38,034   |
| 2. ASSESSED VALUE:   |  | 53,500  | 53,700   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 53,500  | 53,700   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC20 18 2W SE 1/4 OF NE 1/4 exc 1 ACRE LYING N & W OF PLUDE RD =39 ACRES                                      |  |   |  |

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|                        |                          |   |
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L-4400

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|   |                                   |  |  |
|---|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-020-101-001-00</b><br><br>PROPERTY ADDRESS:<br><b>PLUDE RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BIRGEL DONALD<br>5134 PLUDE RD<br>GLADWIN MI 48624   |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$15</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 6,745                             | 7,082  | 337  |
| 2. ASSESSED VALUE:  | 22,500                            | 15,300   | -7,200                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 22,500                            | 15,300   | -7,200                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |  |  |
| LEGAL DESCRIPTION:<br>SEC 20 18 2W PART OF N 1/2 BEG N 89DEG 3MIN 22SEC W 1056.57FT ALG S SEC LINE & S 24DEG 23MIN 51SEC W 331.48FT & S 87DEG 16MIN 31SEC W 642.64FT FROM NE COR SEC 20 TH W 1000FT TH S 436FT TH E 1000FT TH N 436FT TO POB AKA EXCEPTION A - ALL THAT PART OF THE ABOVE DESCR PARCEL LYING WITHIN GLADWIN COMMUNITY SCHOOL DISTRICT |                                   |  |  |

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|                        |                          |   |
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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |                                   |  |  |
|--|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-020-101-002-00</b><br><br>PROPERTY ADDRESS:<br><b>PLUDE RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BIRGEL DONALD<br>5134 PLUDE RD<br>GLADWIN MI 48624  |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$8</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 3,427                             | 3,598  | 171  |
| 2. ASSESSED VALUE:   | 22,500                            | 15,300   | -7,200                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 22,500                            | 15,300   | -7,200                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |  |  |
| LEGAL DESCRIPTION:<br>SEC 20 18 2W PART OF N 1/2 BEG N 89DEG 3MIN 22SEC W 1056.57FT ALG S SEC LINE & S 24DEG 23MIN 51SEC W 331.48FT & S 87DEG 16MIN 31SEC W 642.64FT FROM NE COR SEC 20 TH W 1000FT TH S 436FT TH E 1000FT TH N 436FT TO POB AKA EXCEPTION - A THAT PART OF ABOVE DESCR PARCEL LYING WITHIN THE BEAVERTON RURAL SCHOOL DISTRICT & 1/5 INT IN SCOTIISH HILLS CONDO UNIT 7 |                                   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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L-4400

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-020-203-001-00</b><br><br>PROPERTY ADDRESS:<br><b>PLUDE RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>PATTERSON NELEITA A<br>5229 SIMPSON LAKE RD<br>WEST BLOOMFIELD MI 48323  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$31</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 13,499   | 14,173   |
| 2. ASSESSED VALUE:  |  | 30,100   | 30,500   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 30,100   | 30,500   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 20 18 2W PART OF NW 1/4 BEG S 89DEG 22MIN 28 SEC E 1023FT ALONG E-W 1/4 LINE & N 09DEG 40MIN 13 SEC W 233.24FT & N 45DEG 49MIN 48SEC W 256.76FT & N 8DEG 54MIN 10SEC W 188.67FT & N 10DEG 24MIN 12 SEC E 239.62FT FROM W 1/4 COR TH E 250FT TH N 200 FT TH W 250FT TH S 200FT TO POB AKA EXCEPTION "C" PER SCOTTISH HILLS CLUB CONDOMINIUM & 1/5 INT IN SCOTTISH HILLS CONDO UNIT 7 |  |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-020-203-002-00</b><br><br>PROPERTY ADDRESS:<br><b>BARD RD<br/>BEAVERTON, MI 48612</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BUNDY CHRISTOPHER & REBECCA<br>311 N FRANKLIN<br>MOUNT PLEASANT MI 48858   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$97</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 42,809   | 44,949   |
| 2. ASSESSED VALUE:  |  | 56,800   | 61,500   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 56,800   | 61,500   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 20 T18 R2W P/O NW 1/4 BEG S 89°22'28" E 1023FT ALONG E-W 1/4 LINE & N 35°19'51" E 240.09FT & N 82°59'58" E 183.24FT & N 86° 05'44" E 234.26FT & N 05°57'36" E 364.72FT & N 24°13'57" W 320.85FT FROM W 1/4 COR TH N 300FT TH W 250FT TH S 300FT TH E 250 FT TO POB AKA EXCEPTION "E" IN SCOTTISH HILLS CLUB CONDO & 1/5 INTEREST IN SCOTTISH HILLS CONDO UNIT 7 |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).



**Notice of Assessment, Taxable Valuation, and Property Classification**

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-020-204-001-00</b><br><br>PROPERTY ADDRESS:<br><b>5330 HUNTER DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WEBSTER LEWIS & CATHERINE<br>4609 ARBOR DR<br>MIDLAND MI 48640   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 402 (RESIDENTIAL-VACANT)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 402 (RESIDENTIAL-VACANT)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$55</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 24,094   | 25,298   |
| 2. ASSESSED VALUE:  |  | 30,100   | 30,500   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 30,100   | 30,500   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 20 18 2W PART OF NW 1/4 BEG S 89DEG 22MIN 28 SEC E 1023FT ALONG E-W 1/4 LINE & N 35DEG 19MIN 51 SEC E 240.09FT & N 82DEG 59MIN 58SEC E 183.24FT & N 86DEG 5MIN 44SEC E 234.26FT & N 5DEG 57MIN 36SEC E 364.72FT FROM W 1/4 COR TH N 28DEG 44MIN 23SEC E 250FT TH N 61DEG 15MIN 37SEC W 200FT TH S 28DEG 44 MIN 23SEC W 250T TH S 61DEG 15MIN 37SEC E 200FT TO POB AKA EXCEPTION "D" AS PER SCOTTISH HILLS CLUB CONDOMINIUM & 1/5 INT IN SCOTTISH HILLS CONDO UNIT 7 |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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**THIS IS NOT A TAX BILL****L-4400****Notice of Assessment, Taxable Valuation, and Property Classification**

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|   |              |   |  |
|---|--------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |              | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-020-300-001-01</b><br><br>PROPERTY ADDRESS:<br><b>1835 S BARD RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>KNOERTZER JACQUELINE F TRUST<br>1835 S BARD RD<br>GLADWIN MI 48624   |              | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |              |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |              |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |              | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:  | <b>\$189</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |              | 50,209  | 52,719   |
| 2. ASSESSED VALUE:  |              | 92,300  | 108,000  |
| 3. TENTATIVE EQUALIZATION FACTOR:   | 1.000        |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |              | 92,300  | 108,000  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |              |   |  |
| LEGAL DESCRIPTION:<br>SEC 20 18 2W PARCEL BEG AT W 1/4 COR TH E 1023FT ALONG E-W 1/4 LINE TH S 575FT TH E 532FT TH S 745 FT TH W 1555FT TO W SEC<br>LINE TH N 1320FT TO POB |              |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-020-300-002-01</b><br><br>PROPERTY ADDRESS:<br><b>1873 S BARD RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>GROVE CHRISTOPHER CODY<br>1873 S BARD RD<br>GLADWIN MI 48624          |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$43</b>                     |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 18,715   | 19,650   |
| 2. ASSESSED VALUE:   |  | 32,500   | 32,900   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 32,500   | 32,900   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 20 18 2W PART OF SW 1/4 OF SW 1/4 COM 472FT N OF SW COR TH E 320FT TH N 140FT TH W 320FT TH S 140FT TO POB |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |   |  |  |  |                   |        |        |                    |        |        |   |  |  |                                 |        |        |
|--|---|--|--|--|-------------------|--------|--------|--------------------|--------|--------|---|--|--|---------------------------------|--------|--------|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-021-100-001-00</b><br><br>PROPERTY ADDRESS:<br><b>PLUDE RD<br/>GLADWIN, MI 48624</b>   |  |  |  |                   |        |        |                    |        |        |   |  |  |                                 |        |        |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BADGER WILLIAM S & LORENE J<br>3969 PARKER RD<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |  |                   |        |        |                    |        |        |   |  |  |                                 |        |        |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |  |                   |        |        |                    |        |        |   |  |  |                                 |        |        |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)                                      |   |  |  |  |                   |        |        |                    |        |        |   |  |  |                                 |        |        |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED) <b>The 2024 Inflation rate Multiplier is: 1.05</b>               |   |  |  |  |                   |        |        |                    |        |        |   |  |  |                                 |        |        |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$40</b>                 | <table><tr><td>PRIOR AMOUNT<br/>YEAR: <b>2023</b></td><td>CURRENT<br/>TENTATIVE AMOUNT<br/>YEAR: <b>2024</b></td><td>CHANGE FROM<br/>PRIOR YEAR TO<br/>CURRENT YEAR</td></tr><tr><td>1. TAXABLE VALUE:</td><td>30,372</td><td>31,890</td></tr><tr><td>2. ASSESSED VALUE:</td><td>80,900</td><td>85,500</td></tr><tr><td>3. TENTATIVE EQUALIZATION FACTOR: 1.000</td><td colspan="2"></td></tr><tr><td>4. STATE EQUALIZED VALUE (SEV):</td><td>80,900</td><td>85,500</td></tr></table>                 | PRIOR AMOUNT<br>YEAR: <b>2023</b>            | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR | 1. TAXABLE VALUE: | 30,372 | 31,890 | 2. ASSESSED VALUE: | 80,900 | 85,500 | 3. TENTATIVE EQUALIZATION FACTOR: 1.000 |  |  | 4. STATE EQUALIZED VALUE (SEV): | 80,900 | 85,500 |
| PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |  |  |                   |        |        |                    |        |        |   |  |  |                                 |        |        |
| 1. TAXABLE VALUE:  | 30,372  | 31,890                                       |  |  |                   |        |        |                    |        |        |   |  |  |                                 |        |        |
| 2. ASSESSED VALUE:   | 80,900  | 85,500                                       |  |  |                   |        |        |                    |        |        |   |  |  |                                 |        |        |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |  |                   |        |        |                    |        |        |   |  |  |                                 |        |        |
| 4. STATE EQUALIZED VALUE (SEV):  | 80,900  | 85,500                                       |  |  |                   |        |        |                    |        |        |   |  |  |                                 |        |        |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |  |                   |        |        |                    |        |        |   |  |  |                                 |        |        |
| LEGAL DESCRIPTION:<br>T18N R2W SEC21 N 1/2 OF NE 1/4 EXC E 389FT THEREOF   |   |  |  |  |                   |        |        |                    |        |        |   |  |  |                                 |        |        |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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L-4400

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|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-021-100-001-01</b><br><br>PROPERTY ADDRESS:<br><b>4510 PLUDE RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>VOGEL MICHAEL & NOREEN<br>4510 PLUDE RD<br>GLADWIN MI 48624 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:                       | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 33,059                            | 34,711  | 1,652  |
| 2. ASSESSED VALUE:   | 41,500                            | 66,200  | 24,700                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 41,500                            | 66,200  | 24,700                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                    |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 21 18 2W E 389FT OF N 1/2 OF NE 1/4 EXC N 672 FT THEREOF   |                                   |   |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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L-4400

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-021-100-001-20</b><br><br>PROPERTY ADDRESS:<br><b>1504 S GROUT<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BUZZELL FAMILY TRUST<br>1504 S GROUT<br>GLADWIN MI 48624                                    |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$45</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 34,427  | 36,148   |
| 2. ASSESSED VALUE:   |  | 45,900  | 59,300   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 45,900  | 59,300   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 21 18 2W PART OF N 1/2 OF NE 1/4 COM NE COR OF SEC TH S 549.6FT TH W 389FT TH N 549.60FT TH E 389FT TO POB.<br>DESC CORR 2/18/15 |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-021-100-001-21</b><br><br>PROPERTY ADDRESS:<br><b>1550 S GROUT<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BUZZELL JAMES R<br>1550 S GROUT<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$29</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 22,240  | 23,352   |
| 2. ASSESSED VALUE:   |  | 30,600  | 35,600   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 30,600  | 35,600   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 21 18 2W PART OF N 1/2 OF NE 1/4 COM NE COR OF SEC TH S 549.6FT TO POB TH CONT S 122.40FT TH W 389FT TH N 122.40FT TH E 389FT TO POB.<br>DESC CORR 2/18/15 |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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L-4400

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-021-100-002-00</b><br><br>PROPERTY ADDRESS:<br><b>4625 PLUDE RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HERSHBERGER ELI & LOVINA<br>1635 GROUT RD<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)                                  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$1,396</b>       | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 20,421  | 73,642   | 53,221                                       |
| 2. ASSESSED VALUE:   | 51,800  | 115,600  | 63,800                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 51,800  | 115,600  | 63,800                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                      |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 21 T18N R2W E 30A OF SW 1/4 OF NE 1/4  |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

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L-4400

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-021-100-003-00</b><br><br>PROPERTY ADDRESS:<br><b>4749 PLUDE RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MILLER EMERY J & LOVINA E<br>1220 S GROUT RD<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)                                     |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$1,397</b>          | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 248,816   | 302,056  | 53,240                                       |
| 2. ASSESSED VALUE:  | 298,100   | 400,400  | 102,300                                      |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 298,100   | 400,400  | 102,300                                      |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC21 18 2W W 10A OF SW 1/4 OF NE 1/4 & SE 1/4 OF NW 1/4 & NW 1/4 OF SE 1/4                               |   |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-021-100-004-00</b><br><br>PROPERTY ADDRESS:<br><b>GROUT RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>EHLE ALFRED & FRIEDA<br>1231 CHATTERTON<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>50.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$54</b>           |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 30,634   | 32,165   |
| 2. ASSESSED VALUE:   |  | 99,400   | 124,600  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 99,400   | 124,600  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                    |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 21 18 2W SE 1/4 OF NE 1/4 EXC S 409.16FT OF E 470FT & NE 1/4 OF SE 1/4 EXC N 190.84FT OF E 470FT |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

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L-4400

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-021-100-004-01</b><br><br>PROPERTY ADDRESS:<br><b>1680 S GROUT RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WOHLSCHLEGEL CASEY D & ERIN<br>1680 S GROUT RD<br>GLADWIN MI 48624   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$98</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 74,364  | 78,082   | 3,718  |
| 2. ASSESSED VALUE:  | 94,900  | 114,100  | 19,200                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 94,900  | 114,100  | 19,200                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 21 T18N R2W PART OF SE 1/4 OF NE 1/4 & PART OF NE 1/4 OF SE 1/4 BEG N ALONG E SEC LINE 2545.78 FT FROM SE COR OF SEC TH CONT N 190.84 FT TO E 1/4 COR OF SD SEC TH CONT N 409.16 FT TH N 88DEG 7'17" W 470 FT TH S 600 FT TH S 88DEG 7'17" E 470 FT TO POB. |   |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-021-200-001-03</b><br><br>PROPERTY ADDRESS:<br><b>4800 PLUDE RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>PLUDE DONALD F & SHELLEY A<br>30562 FOXBORO DR<br>GRANGER IN 46530 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)                                       |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$54</b>               | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 41,262  | 43,325   | 2,063  |
| 2. ASSESSED VALUE:  | 63,700  | 64,400   | 700  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 63,700  | 64,400   | 700  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC21 18 2W NE 1/4 OF NW1/4   |   |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).



# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-021-200-002-01</b><br><br>PROPERTY ADDRESS:<br><b>PLUDE RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>PLUDE DONALD & SHELLEY<br>30562 FOXBORO DRIVE<br>GRANGER IN 46530          |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)   |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)   |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$54</b>                       | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 41,262                            | 43,325  | 2,063  |
| 2. ASSESSED VALUE:  | 60,800                            | 61,000  | 200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 60,800                            | 61,000  | 200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC21 18 2W NW 1/4 OF NW 1/4<br><br>SPLIT/COMBINED ON 08/21/2013 FROM 100-021-200-002-00; TO 002-01 002-02 & 002-03 |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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L-4400

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-021-200-002-02</b><br><br>PROPERTY ADDRESS:<br><b>MCNAMARA RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>PLUDE KENNETH & MARY<br>3057 MARION CENTER RD<br>CHARLEVOIX MI 49720         | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$31</b>                         | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 23,865  | 25,058   | 1,193  |
| 2. ASSESSED VALUE:  | 30,400  | 30,500   | 100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 30,400  | 30,500   | 100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC21 18 2W W 1/2 OF SW 1/4 OF NW 1/4 SPLIT/COMBINED ON 08/21/2013 FROM 100-021-200-002-00; TO 002-01 002-02 & 002-03 |   |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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L-4400

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-021-200-002-03</b><br><br>PROPERTY ADDRESS:<br><b>1620 MCNAMARA RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>TROYER MOSE H & CAROLINA E<br>1620 MCNAMARA RD<br>GLADWIN MI 48624  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$92</b>                | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 69,781  | 73,270   | 3,489  |
| 2. ASSESSED VALUE:   | 107,800   | 128,600  | 20,800                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 107,800   | 128,600  | 20,800                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC21 18 2W E 1/2 OF SW 1/4 OF NW 1/4 SPLIT ON 08/21/2013 FROM 100-021-200-002-00; TO 002-01 002-02 & 002-03 |   |  |  |

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-021-300-001-01</b><br><br>PROPERTY ADDRESS:<br><b>1995 MCNAMARA RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>DEBOLT DUANE TRUST<br>1995 MCNAMARA RD<br>GLADWIN MI 48624     | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                    |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$29</b>           | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 22,224  | 23,335   | 1,111  |
| 2. ASSESSED VALUE:  | 31,000  | 37,200   | 6,200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 31,000  | 37,200   | 6,200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                       |   |  |  |
| LEGAL DESCRIPTION:<br>SEC21 18 2W COM 20RDS N OF SW COR OF E 1/2 OF SW 1/4 TH N 260FT TH E 260FT TH S 260FT TH W 260FT TO POB |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).



# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-021-300-001-02</b><br><br>PROPERTY ADDRESS:<br><b>1745 MCNAMARA<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>GOVITZ JOHN & JENNETTE<br>1745 MCNAMARA<br>GLADWIN MI 48624        | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$46</b>               | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 35,236  | 36,997   | 1,761  |
| 2. ASSESSED VALUE:  | 47,900  | 55,700   | 7,800  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 47,900  | 55,700   | 7,800  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 21 18 2W PART OF E 1/2 OF NW 1/4 COM AT NW COR TH E 315FT TH S 216.75FT TH W 315FT TH N 216.75FT TO POB |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-021-300-001-03</b><br><br>PROPERTY ADDRESS:<br><b>1777 MCNAMARA RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>STUTZMAN DANIEL C<br>TROYER ANDY & DELILA<br>1777 MCNAMARA RD<br>GLADWIN MI 48624  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$(922)</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 55,230  | 57,991   |
| 2. ASSESSED VALUE:  |  | 56,900  | 72,400   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 56,900  | 72,400   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 21 T18N R2W COM S 89DEG 36'26"E ALNG E/W 1/4 LN 1644.16 FT AND S 00DEG 10'31"W 216.75 FT FROM W 1/4 COR TH CONT S 00DEG 10'31"W 448.25 FT TH N 89DEG 36'26"W 315.0 FT TO W 1/8 LN TH N 00DEG 10'31"E ALNG W 1/8 LN 448.25 FT TH S 89DEG 36'26"E 315.0 FT TO POB. FROM L/530 P/216 & SURVEY 10/23/99 G-991701. |  |   |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-021-300-001-05</b><br><br>PROPERTY ADDRESS:<br><b>1781 MCNAMARA RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MC GOURTY PHILIP S TRUST<br>1781 MCNAMARA RD<br>GLADWIN MI 48624  |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$135</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 103,285                           | 108,449   | 5,164  |
| 2. ASSESSED VALUE:   | 134,000                           | 155,000   | 21,000                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 134,000                           | 155,000   | 21,000                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 21 T18N R2W BEG S 89 DEG 36'29" E 1985.20 FT FROM W 1/4 COR TH S 89 DEG 36'29" E 673.20 FT TH S 00 DEG 14' 41" W 1314 FT TH N 89 DEG 36'29" W 673.20 FT TH N 00 DEG 14'41" E 1309 FT BACK TO POB AKA PARCEL B & C<br>AND BEG S 89 DEG 36'29" E 1644.20 FT FROM W/4 COR TH S 89 DEG 36'29" E 341 FT TH S 00 DEG 14'41" W 665 FT TH N 89 DEG 36'29" W 340.19 FT TH N 00 DEG 10'33" E 665 FT BACK TO POB AKA PARCEL A<br>SPLIT ON 12/26/2005 FROM 100-021-300-001-00; |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |                                   |  |  |
|--|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-021-300-001-06</b><br><br>PROPERTY ADDRESS:<br><b>MCNAMARA RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>STUTZMAN DANIEL C<br>TROYER ANDY & DELILA<br>1777 MCNAMARA RD<br>GLADWIN MI 48624   |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 402 (RESIDENTIAL-VACANT)  |                                   |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$23</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 10,395                            | 10,914   | 519  |
| 2. ASSESSED VALUE:   | 15,100                            | 48,100   | 33,000                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 15,100                            | 48,100   | 33,000                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |  |  |
| LEGAL DESCRIPTION:<br>SEC 21 T18N R2W BEG S89 DEG 36'29" E 1329.20 FT & S 00 DEG 10'33" W 665 FT FROM W/4 COR TH S 00 DEG 10'33" W 638.81 FT TH S 89 DEG 07'51" E 654.46 FT TH N 00 DEG 14'41" E 644.26 FT TH N 89 DEG 36'29" W 655.19 FT BACK TO POB AKA PARCEL D<br>SPLIT ON 12/26/2005 FROM 100-021-300-001-00; |                                   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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**Notice of Assessment, Taxable Valuation, and Property Classification**

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-021-300-001-11</b><br><br>PROPERTY ADDRESS:<br><b>1935 MCNAMARA RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>TROYER HENRY A & LIZZIE A<br>1935 MCNAMARA RD<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$98</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 74,908  | 78,653   |
| 2. ASSESSED VALUE:   |  | 98,900  | 123,500  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 98,900  | 123,500  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 21 T18N R2W BEG S89 DEG 36'29" E 1329.20 FT & S 00 DEG 10'33" W 1303.81 FT FROM W/4 COR TH S 00 DEG 10'33" W 328.16 FT TH S 89 DEG 07'61" E 1327.31 FT TH N 00 DEG 14' 41" E 328.16 FT TH N 89 DEG 07'51" W 1327.70 FT BACK TO POB AKA PARCEL E AND BEG S89 DEG 36'29" E 1329.20 FT & S 00 DEG 10'33" W 1631.97 FT FROM W/4 COR TH S 00 DEG 10'33" W 328.26 FT TH S 89 DEG 07'51" E 1326.91 FT TH N 00 DEG 14'41" E 328.25 FT TH N 89 DEG 07'51" W 1327.31 FT BACK TO POB AKA PARCEL F COMBINED 2007 FROM 100-021-300-001-07 100-021-300-001-08; |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-021-300-001-12</b><br><br>PROPERTY ADDRESS:<br><b>1965 MCNAMARA RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BYLER ELI<br>1965 MCNAMARA RD<br>GLADWIN MI 48624   |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$92</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 69,900                            | 73,395  | 3,495  |
| 2. ASSESSED VALUE:   | 69,900                            | 111,400   | 41,500                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 69,900                            | 111,400   | 41,500                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 21 T18N R2W BEG S89°36'29" E 1329.20 FT & S 00°10'33" W 1960.23 FT FROM W 1/4 COR TO POB; TH S 00°10'33" W 101.58 FT; TH S 89°11'56" E 260 FT; TH S 00°10'33" W 260 FT; TH S 89°11'56" E 1066.46 FT; TH N 00°14'41" E 360 FT; TH N 89°07'51" W 1326.91 FT BACK TO POB AKA PARCEL G AND ALSO INCLUDING THE S 1/2 OF PARCEL F DESC AS BEG S89°36'29" E 1329.20 FT & S 00°10'33" W 1631.97 FT FROM W 1/4 COR; TH S 00°10'33" W 328.26 FT; TH S 89°07'51" E 1326.91 FT; TH N 00°14'41" E 328.25 FT; TH N 89°07'51" W 1327.31 FT BACK TO POB EXCEPT ROW<br>SUBJ TO 66' ROW ESMNT FOR IN/EGRESS INSTALLATION & MAINT OF PUB UTIL |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

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IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-021-300-002-00</b><br><br>PROPERTY ADDRESS:<br><b>1784 MCNAMARA<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BUZZELL KENNA J TRUST (DC)<br>1784 MC NAMARA<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>53.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)                                     |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$97</b>                |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 55,750   | 58,537   |
| 2. ASSESSED VALUE:  |  | 89,100   | 96,600   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 89,100   | 96,600   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 21 T18N R2W NW 1/4 OF SW 1/4  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-021-300-003-00</b><br><br>PROPERTY ADDRESS:<br><b>1990 MCNAMARA RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HERSHBERGER MENNO & SUSIE & ELI J<br>1990 MCNAMARA RD<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$132</b>                     | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 100,349   | 105,366  | 5,017  |
| 2. ASSESSED VALUE:   | 161,900   | 203,700  | 41,800                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 161,900   | 203,700  | 41,800                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 21 T18N R2W SW 1/4 OF SW 1/4   |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-021-300-004-00</b><br><br>PROPERTY ADDRESS:<br><b>MCNAMARA RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>STUTZMAN DAN & KATIE<br>2003 MCNAMARA RD<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)                                 |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$25</b>         | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 18,818  | 19,758   | 940  |
| 2. ASSESSED VALUE:  | 76,000  | 76,300   | 300  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 76,000  | 76,300   | 300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                     |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 21 T18N R2W S 10 ACRES OF E 1/2 OF SW 1/4 & SW1/4 OF SE 1/4                                       |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-021-400-004-00</b><br><br>PROPERTY ADDRESS:<br><b>GROUT RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>LAUHOFF MARK A & MICHAEL G &<br>LAUHOFF MATTHEW G<br>12806 HONEY LOCUST DR<br>SHELBY TOWNSHIP MI 48315 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$52</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 23,335   | 24,501   | 1,166  |
| 2. ASSESSED VALUE:  | 52,200   | 65,900   | 13,700                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 52,200   | 65,900   | 13,700                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |  |  |
| LEGAL DESCRIPTION:<br>SEC21 18 2W SE 1/4 OF SE 1/4  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-022-100-002-01</b><br><br>PROPERTY ADDRESS:<br><b>W WINEGAR RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WETMORE CLAIR L<br>1580 S MCCULLOCH<br>GLADWIN MI 48624  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$15</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 11,340  | 11,907   |
| 2. ASSESSED VALUE:  |  | 16,500  | 25,000   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 16,500  | 25,000   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 22 18 2W COM AT N/4 COR TH S 88DEG 39' 13" E 658.0 TH S 00DEG 21' 27" W 661.23 TH N 88DEG 48' 27" W 657.97 TH N 00 DEG 21' 27" E 662.99 BACK TO POB<br>Split on 09/08/2005 from 100-022-100-002-00; |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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L-4400

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-022-100-002-02</b><br><br>PROPERTY ADDRESS:<br><b>4161 W WINEGAR RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>TWEED CARL D & MACALINE<br>TWEED WILLIAM S<br>4161 W WINEGAR RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$55</b>                                   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 41,801  | 43,891   |
| 2. ASSESSED VALUE:   |  | 57,200  | 72,300   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 57,200  | 72,300   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 22 18 2W N 1/2 OF N 1/2 OF NE 1/4 EXC E 15 ACRES & EXC W 658FT<br>Split on 09/08/2005 from 100-022-100-002-00;           |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-022-100-004-00</b><br><br>PROPERTY ADDRESS:<br><b>1580 S MCCULLOCH RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WETMORE CLAIR L<br>1580 S MCCULLOCH RD<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$109</b>      | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 82,742  | 86,879   | 4,137  |
| 2. ASSESSED VALUE:  | 104,700   | 120,900  | 16,200                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 104,700   | 120,900  | 16,200                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC22 18 2W S 1/2 OF N 1/2 OF NE 1/4  |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-022-100-006-00</b><br><br>PROPERTY ADDRESS:<br><b>MCCULLOCH RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>TUCK GORDON & JOYCE REV TRST<br>901 CEDAR AVE<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 101 (AGRICULTURAL-IMPROVED)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 101 (AGRICULTURAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$16</b>                 |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 12,354  | 12,971   |
| 2. ASSESSED VALUE:   |  | 58,600  | 58,800   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 58,600  | 58,800   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |   |  |
| LEGAL DESCRIPTION:<br>SEC 22 T18N R2W SE 1/4 OF NE 1/4 EXC COM SE COR TH N 156FT TH W 164FT TH S 156FT TH E 164FT TO POB         |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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L-4400

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-022-100-007-00</b><br><br>PROPERTY ADDRESS:<br><b>1768 S MCCULLOCH RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>THIVIERGE BRIAN<br>1768 S MCCULLOCH RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)                                       |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$26</b>          |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 19,763  | 20,751   |
| 2. ASSESSED VALUE:  |  | 29,100  | 31,100   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 29,100  | 31,100   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC22 18 2W COM SE COR OF SE 1/4 OF NE 1/4 TH N 156FT TH W 164FT TH S 156FT TH E 164FT TO POB       |  |   |  |

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-022-101-001-00</b><br><br>PROPERTY ADDRESS:<br><b>4053 W WINEGARS RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>GIBBS JIM & CINDY<br>4053 W WINEGARS RD<br>GLADWIN MI 48624           |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$483</b>                    |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 64,365  | 82,783   |
| 2. ASSESSED VALUE:   |  | 67,500  | 98,800   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 67,500  | 98,800   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 22 T18N R2W NE 1/4 OF NE 1/4 OF NE 1/4 & E 1/2 OF NW 1/4 OF NE 1/4 OF NE 1/4 L357-P162 EXC S 300FT THEREOF |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-022-101-002-00</b><br><br>PROPERTY ADDRESS:<br><b>1536 S MCCULLOCH<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>TWEED REBECCA S<br>PO BOX 182<br>BEAVERTON MI 48612           |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$27</b>             |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 20,507  | 21,532   |
| 2. ASSESSED VALUE:   |  | 29,200  | 49,400   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 29,200  | 49,400   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 22 T18N R2W S 300FT OF NE 1/4 OF NE 1/4 OF NE 1/4 & S 300FT OF E 1/2 OF NW 1/4 OF NE 1/4 OF NE 1/4 |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

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L-4400

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-022-200-002-00</b><br><br>PROPERTY ADDRESS:<br><b>1553 S GROUT RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MURPHY ROBERT FAMILY TRUST<br>DONNA M DYSINGER<br>3677 S ROGERS AVE<br>CLARE MI 48617 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$67</b>                                  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 51,112  | 53,667   | 2,555  |
| 2. ASSESSED VALUE:   | 94,200  | 103,600  | 9,400  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 94,200  | 103,600  | 9,400  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 22 T18N R2W NW 1/4 OF NW 1/4 & COM AT NW COR OF NE 1/4 OF NW 1/4 TH E 30FT TH SW TO PT 16FT S OF POB TH N TO POB.          |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-022-200-004-12</b><br><br>PROPERTY ADDRESS:<br><b>1635 S GROUT RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HERSHBERGER ELI & LOVINA<br>1635 S GROUT RD<br>GLADWIN MI 48624                        |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>85.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$1,617</b>                                   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 80,130   | 131,536  |
| 2. ASSESSED VALUE:  |  | 96,000   | 164,200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 96,000   | 164,200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 22 T18N R2W COM AT W 1/4 COR TH N 450 FT TH E 1550 FT TH S 450 FT THE W 1550 FT TO POB. SPLIT 2004 FROM 100-022-200-004-10; |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-022-200-004-20</b><br><br>PROPERTY ADDRESS:<br><b>1625 S GROUT RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HERSHBERGER JACOB A JR & ANNA<br>1625 S GROUT RD<br>GLADWIN MI 48624  |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)  |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$130</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 99,168                            | 104,126   | 4,958  |
| 2. ASSESSED VALUE:   | 211,700                           | 254,200   | 42,500                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 211,700                           | 254,200   | 42,500                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 22 T18WR2W S1/2 OF THE NW1/4 EXCEPT COM 812 FT E AND 30 FT S OF THE NW CORNER OF THE SW 1/4 OF THE NW 1/4 TH S 208 FT TH E 208 FT TH N 208 FT TH W 208 FT TO POB ALSO EXCEPT A PARCEL COM @ W 1/4 CORNER OF SEC 22 TH N 450 FT TH E 1550 FT TH S 450 FT TH W 1550 FT TO POB ALSO THE S W 1/4 OF NE 1/4 AND NE 1/4 OF THE NW 1/4 EXCEPT A PARCEL COMM AT THE NW CORNER THEREOF TH E 30FT TH SW TO A POINT 16 FT S OF POB TH N TO POB.<br>DESC CORR 6/22/16<br><br>ALSO NE 1/4 OF NW 1/4 EXC COM NW COR TH E 30FT TH SW TO PT 16FT S OF POB TH N TO POB & SW 1/4 OF NE 1/4 |                                   |   |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-022-301-001-11</b><br><br>PROPERTY ADDRESS:<br><b>1847 S GROUT RD<br/>BEAVERTON, MI 48612</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HOWE DIANE M REV TRUST<br>1847 S GROUT RD<br>GLADWIN MI 48624  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$305</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 298,544   | 310,153  | 11,609                                       |
| 2. ASSESSED VALUE:  | 387,400   | 471,100  | 83,700                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 387,400   | 471,100  | 83,700                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 22 T18N R2W SW 1/4 EXC S 320 FT OF E 680.70 FT ALSO INCL P/O W 1/2 OF SE 1/4 DESC AS THE S 825 FT OF W 528 FT EXC S 540 FT OF W 375 FT THEREOF.<br><br>COMBINED ON 10/22/2006 FROM 100-022-301-001-01 100-022-301-001-10 100-022-403-001-01;<br>160 |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-022-304-001-10</b><br><br>PROPERTY ADDRESS:<br><b>4300 PARKER RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>CRAWFORD KENT A & LYNDAL<br>4151 SCHMIDT RD<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$44</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 19,835   | 20,826   |
| 2. ASSESSED VALUE:   |  | 35,300   | 43,300   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 35,300   | 43,300   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>SEC 22 18 2W PART OF SE 1/4 OF SW 1/4 BEG AT S 1/4 COR TH ALONG S SEC LINE 272.25FT TH N 00°52'00" E 320FT TH E 272.25FT TH S 00°52'00" W 320FT TO POB<br>SPLIT OUT OF 304-001-00 FOR 2004 |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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L-4400

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-022-304-001-11</b><br><br>PROPERTY ADDRESS:<br><b>4318 PARKER RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SWITZERGORDON & MAXINE<br>4318 PARKER RD<br>GLADWIN MI 48624   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$42</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 32,102  | 33,707   | 1,605  |
| 2. ASSESSED VALUE:  | 49,500  | 52,800   | 3,300  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 49,500  | 52,800   | 3,300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 22 18 2W PART OF SE 1/4 OF SW 1/4 BEG AT S 1/4 COR TH W 680.70FT TH N 00° 52'00"E 320FT TH E 680.70FT TH S 00°52'00" W 320FT TO POB EXC E 272.25FT THEREOF SPLIT OUT OF 304-001-00 FOR 2004 |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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L-4400

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|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-022-400-001-01</b><br><br>PROPERTY ADDRESS:<br><b>4098 PARKER RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WARNER WAYNE E & GLORIA F<br>4098 PARKER RD<br>GLADWIN MI 48624 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                     |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$90</b>            | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 68,319                            | 71,734  | 3,415  |
| 2. ASSESSED VALUE:   | 151,500                           | 177,700   | 26,200                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 151,500                           | 177,700   | 26,200                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC22 18 2W E 1/2 OF SE 1/4 EXC E 338.8 FT OF S 900FT  |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-022-400-002-01</b><br><br>PROPERTY ADDRESS:<br><b>1994 MCCULLOCH RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>STUTZMAN JACOB & RACHEL<br>1994 MCCULLOCH RD<br>GLADWIN MI 48624 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                      |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$138</b>            | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 105,420                           | 110,691   | 5,271  |
| 2. ASSESSED VALUE:  | 127,100                           | 156,300   | 29,200                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 127,100                           | 156,300   | 29,200                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 22 18 2W E 338.8FT OF S 900FT OF SE 1/4 OF SE 1/4   |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-022-400-003-00</b><br><br>PROPERTY ADDRESS:<br><b>PARKER RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HERSHBERGER MENNO J<br>1990 MCNAMARA RD<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)                                |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$94</b>        | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 71,681  | 75,265   | 3,584  |
| 2. ASSESSED VALUE:   | 78,800  | 83,800   | 5,000  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 78,800  | 83,800   | 5,000  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                    |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 22 T18N R2W W1/2 OF SE 1/4 EXC S 825FT OF W 528FT  |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-022-403-001-02</b><br><br>PROPERTY ADDRESS:<br><b>4240 W PARKER RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WISTIE EDWIN & GAIL<br>4240 W PARKER RD<br>GLADWIN MI 48624  |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                  |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$82</b>         | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 62,258                            | 65,370  | 3,112  |
| 2. ASSESSED VALUE:  | 65,500                            | 86,000  | 20,500                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 65,500                            | 86,000  | 20,500                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                     |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 22 T18N R2W S 540FT OF W 375FT OF W 1/2 OF SE 1/4<br>SPLIT ON 01/29/2004 FROM 100-022-403-001-00; |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-023-100-002-00</b><br><br>PROPERTY ADDRESS:<br><b>S M18<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>DUNN GEORGE & ANGELINE<br>3280 KERSWILL RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)                                   |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$17</b>              |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 12,909  | 13,554   |
| 2. ASSESSED VALUE:  |  | 57,800  | 58,000   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 57,800  | 58,000   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                       |  |   |  |
| LEGAL DESCRIPTION:<br>SEC 23 T18N R2W NW 1/4 OF NE 1/4  |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).



**Notice of Assessment, Taxable Valuation, and Property Classification**

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-023-100-003-11</b><br><br>PROPERTY ADDRESS:<br><b>S M18<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HERSHBERGER ANANIAS M & IDA J<br>1505 MCCULLOCH RD<br>GLADWIN MI 48624  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 402 (RESIDENTIAL-VACANT)   |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 402 (RESIDENTIAL-VACANT)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$(1,421)</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 85,155   | 89,412   |
| 2. ASSESSED VALUE:   |  | 86,500   | 107,900  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 86,500   | 107,900  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br><br>P/O S 1/2 OF NE 1/4 OF SEC 23 T18N R2W GROUT TOWNSHIP GLADWIN CO MI DESCR AS: COMM AT E 1/4 CRNER OF SEC 23; TH N00°40'28"E ALNG E SEC LNE 1126.00 FT TO POB; TH CONT N00°40'28" E 42.58 FT; TH N89°10'56"W 491.00 FT; TH N00°40'28"E 150.00 FT; TH N89°10'56"W 2128.73 FT; TH S00°49'30"W 1315.26 FT; TH S89°06'36"E 1311.60 FT; TH N00°40'28"E 196.00 FT; TH S89°06'36"E 1111.60 FT; TH N00°40'28"E 104.00 FT; TH N89°06'36"W 15.00 FT; TH N00°40'28"E 826.00 FT; TH S89°06'36"E 215.00 FT TO POB. 67.1 A +/-<br><br>SPLIT/COMBINED ON 07/13/2021 FROM 100-023-100-003-10; |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-023-100-004-10</b><br><br>PROPERTY ADDRESS:<br><b>1560 S M18<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MANGES GARY & DEBRA<br>1560 S M18<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)                                  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$30</b>     |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 22,605  | 23,735   |
| 2. ASSESSED VALUE:   |  | 39,400  | 40,400   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 39,400  | 40,400   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC23 18 2W COM NE COR OF S 1/2 OF NE 1/4 TH S 150FT TH W 491FT TH N 150FT TH E 491FT TO POB   |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-023-100-005-00</b><br><br>PROPERTY ADDRESS:<br><b>1732 S M18</b><br><b>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SIMPSON ALBERT L<br>1732 S M18<br>GLADWIN MI 48624                      | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$58</b>                    | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 43,995  | 46,194   | 2,199  |
| 2. ASSESSED VALUE:   | 45,400  | 48,000   | 2,600  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 45,400  | 48,000   | 2,600  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 23 T18N R2W COM 150 FT N OF SE COR OF S 1/2 OF NE 1/4 TH N 150 FT TH W 200 FT TH S 150 FT TH E 200 FT TO POB |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-023-100-006-00</b><br><br>PROPERTY ADDRESS:<br><b>1742 S M18</b><br><b>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MOLSKI THOMAS & KATHLEEN TRUST<br>1742 S M18<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$71</b>                |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 53,915  | 56,610   |
| 2. ASSESSED VALUE:  |  | 77,800  | 83,400   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 77,800  | 83,400   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC23 18 2W COM SE COR OF S 1/2 OF NE 1/4 TH W 200FT TH N 150FT TH E 200FT TH S 150FT TO POB              |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-023-100-007-02</b><br><br>PROPERTY ADDRESS:<br><b>1616 S M18<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>TALLEY PETER<br>5560 N M18<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$40</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 18,221   | 19,132   |
| 2. ASSESSED VALUE:  |  | 23,000   | 27,500   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 23,000   | 27,500   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>SEC 23 T18N R2W PART OF SE 1/4 OF NE 1/4 BEG N 0DEG 40MIN 39SEC E ALONG E SEC LINE 776FT FROM E 1/4 COR TH CONT N 0DEG 40MIN 39SEC E ALONG E SEC LINE 175FT TH N 89DEG 6MIN 36SEC W 215FT TH S 0DEG 40 MIN 39SEC W 175FT TH S 89DEG 6MIN 36SEC E 215FT TO POB |  |  |  |

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L-4400

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-023-100-007-03</b><br><br>PROPERTY ADDRESS:<br><b>1590 S M18<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>TALLEY KEVIN & PETER A<br>5560 N M18<br>GLADWIN MI 48624                             |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$31</b>                                    |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 14,206   | 14,916   |
| 2. ASSESSED VALUE:  |  | 20,600   | 24,900   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 20,600   | 24,900   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>SEC 23 T18N R2W N 175FT OF PARCEL COM 300FT N OF SE COR OF S 1/2 OF NE 1/4 TH N 826FT TH W 215FT TH S 826FT TH E 215FT TO POB |  |  |  |

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-023-100-007-10</b><br><br>PROPERTY ADDRESS:<br><b>1710 S M18<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SCHLEIGER LACI<br>BURKHARDT TRAVIS<br>1710 S M18<br>GLADWIN MI 48624  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$15</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 11,101  | 11,656   |
| 2. ASSESSED VALUE:   |  | 19,800  | 21,000   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 19,800  | 21,000   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |   |  |
| LEGAL DESCRIPTION:<br>SEC 23 18 2W PART OF SE 1/4 OF NE 1/4 BEG N 00°40'39"E ALONG E SEC LINE 450FT FROM E 1/4 COR THEREOF TH CONT N 00°40'39"E 91FT TH N 89°6'36"W 215FT TH S 00°40'39" W 91FT TH S 89°6'36" E 215FT TO POB.<br>DESC CORR 6/29/17 |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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L-4400

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|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-023-100-007-14</b><br><br>PROPERTY ADDRESS:<br><b>1696 S M18<br/>BEAVERTON, MI 48612</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>JOHNSTON WILLIAM J & CAROL G<br>1696 S M18<br>GLADWIN MI 48624   |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$19</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 14,585                            | 15,314  | 729  |
| 2. ASSESSED VALUE:  | 20,200                            | 24,400  | 4,200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 20,200                            | 24,400  | 4,200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 23 18 2W PO SE 1/4 OF NE 1/4 BEG N 00° 40'39" E ALONG SEC LINE 541 FT FROM E 1/4 COR TH CONT N 00° 40' 39" E 235FT TH N 89° 6' 36" W 215FT TH S 00°40' 39" W 235 FT TH S 89° 6' 36" E 215 FT TO POB |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-023-100-007-20</b><br><br>PROPERTY ADDRESS:<br><b>1722 S M18<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SWITZER RANDY<br>1722 S M18<br>GLADWIN MI 48624                                      |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 13,558                            | 14,235  | 677  |
| 2. ASSESSED VALUE:  | 19,500                            | 20,800  | 1,300  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 19,500                            | 20,800  | 1,300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 23 18 2W PART OF S 1/2 OF NE 1/4 BEG AT A PT 300FT N OF SE COR THEREOF TH N 150FT TH W 215FT TH S 150FT TH E 215FT TO POB |                                   |   |  |

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|                        |                          |   |
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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-023-101-001-00</b><br><br>PROPERTY ADDRESS:<br><b>1540 S M18<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HAWBLITZEL T SCOTT & TAMARA J<br>PO BOX 364<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                     |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$83</b>            | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 63,576  | 66,754   | 3,178  |
| 2. ASSESSED VALUE:   | 80,500  | 98,400   | 17,900                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 80,500  | 98,400   | 17,900                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 23 18 2W NE 1/4 OF NE 1/4 EXC THAT PART LYING S OF LEE FARM CREEK DRAIN                              |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

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L-4400

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-023-104-001-00</b><br><br>PROPERTY ADDRESS:<br><b>S M18<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>STRILER CLYDE & CLARINE TRUST<br>10180 JENNINGS RD<br>GRAND BLANC MI 48439 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$6</b>                           |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 2,828  | 2,969  |
| 2. ASSESSED VALUE:  |  | 7,500  | 7,900  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 7,500  | 7,900  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 23 18 2W THAT PART OF NE 1/4 OF NE 1/4 LYING S OF LEE CREEK DRAIN   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-023-200-001-02</b><br><br>PROPERTY ADDRESS:<br><b>1505 MCCULLOCH RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HERSHBERGER ANANIAS & IDA<br>1505 MCCULLOCH<br>GLADWIN MI 48624  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>75.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)   |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$758</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 135,441  | 160,113  |
| 2. ASSESSED VALUE:  |  | 176,400  | 223,000  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 176,400  | 223,000  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>SEC 23 T18N R2W COM AT NW 1/4 COR TH S 89DEG 15'20" E 2616.48FT TO N 1/4 COR TH S 0DEG 49'03" W 657.57FT TH N 89DEG 13'03" W 2621.87FT TO W SEC LN TH N 1DEG 17'18" E 655.85FT TO POB. SPLIT ON 12/22/2004 FROM 100-023-200-001-00; |  |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).



# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-023-200-001-03</b><br><br>PROPERTY ADDRESS:<br><b>MCCULLOCH RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SCHMIEDEL GARY W & TINA M REV TRUST<br>3631 SHANGRI LA POINT<br>OSHKOSH WI 54904   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 402 (RESIDENTIAL-VACANT)   |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 402 (RESIDENTIAL-VACANT)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$93</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 42,151   | 44,258   |
| 2. ASSESSED VALUE:  |  | 54,200   | 66,700   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 54,200   | 66,700   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br><br>SEC23 18 2W COM S 1DEG 17MIN 18SEC W 655.85FT FROM NW COR TH S 89DEG 13MIN 3SEC E 2621.87FT TO N-S 1/4LINE TH S 0DEG 49MIN 3SEC W 664.88FT TH N 89DEG 10MIN 46SEC W 2627.32FT TO W SEC LINE TH N 1DEG 17MIN 18SEC E 663.16FT TO POB<br><br>Split on 12/22/2004 from 100-023-200-001-00; |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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|   |                                   |  |  |
|---|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-023-200-001-04</b><br><br>PROPERTY ADDRESS:<br><b>MCCULLOCH RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SCHMIEDEL GARY W & TINA M REV TRUST<br>3631 SHANGRI LA POINT<br>OSHKOSH WI 54904   |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 402 (RESIDENTIAL-VACANT)  |                                   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 402 (RESIDENTIAL-VACANT)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$93</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 42,151                            | 44,258   | 2,107  |
| 2. ASSESSED VALUE:  | 54,200                            | 66,700   | 12,500                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 54,200                            | 66,700   | 12,500                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |  |  |
| LEGAL DESCRIPTION:<br>SEC23 18 2W COM N 1DEG 17MIN 18SEC W 642.64FT FROM W 1/4 COR TH N 1DEG 17MIN 18SEC E 661.75FT TH S 89DEG 10MIN 46SEC E 2627.32FT TO N-S 1/4LINE TH S 0DEG 49MIN 3SEC W 663.47FT TH N 89DEG 8MIN 29SEC W 2632.76FT TO POB.<br>SPLIT ON 12/22/2004 FROM 100-023-200-001-00;<br>DESC CORR 12/15/14 |                                   |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-023-200-001-05</b><br><br>PROPERTY ADDRESS:<br><b>MCCULLOCH RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HERSHBERGER ANANIAS M & IDA J<br>1505 MCCULLOCH RD<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b><br>Exempt As "Development Property": <input type="checkbox"/> <b>Yes</b> <input checked="" type="checkbox"/> <b>No</b> |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
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| <b>PRIOR YEAR'S CLASSIFICATION:</b> 402 (RESIDENTIAL-VACANT)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$65</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 49,875   | 52,368   |
| 2. ASSESSED VALUE:  |  | 50,000   | 65,000   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 50,000   | 65,000   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>SEC23 18 2W COM S 89DEG 6MIN 12SEC E 429FT FROM W 1/4 COR TH N 1DEG 17MIN 18SEC E 214.5FT TH S 89DEG 6MIN 12SEC W 429FT TH N 1DEG 17MIN 18SEC E 428.14FT TH S 89DEG 8MIN 29SEC E 2632.72FT TO N-S 1/4 LINE TH S ODEG 49MIN 3SEC W 644.38FT TH N 89DEG 6MIN 12SEC W 2209.04FT TO POB<br>Split on 12/22/2004 from 100-023-200-001-00; |  |  |  |

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |                                   |  |  |
|--|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-023-200-002-00</b><br><br>PROPERTY ADDRESS:<br><b>MCCULLOCH RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>FENTON DENEEN & AARON J<br>235 S HOCKADAY<br>GLADWIN MI 48624 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                   |                                   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$4</b>           | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 1,876                             | 1,969  | 93   |
| 2. ASSESSED VALUE:   | 9,400                             | 9,900  | 500  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 9,400                             | 9,900  | 500  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                      |                                   |  |  |
| LEGAL DESCRIPTION:<br>SEC 23 T18N R2W COM SW COR OF NW 1/4 TH N 13RDS TH E 26RDS TH S 13RDS TH W 26RDS TO POB                |                                   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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L-4400

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-023-300-001-00</b><br><br>PROPERTY ADDRESS:<br><b>PARKER RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>DAVIS FAMILY TRUST<br>1827 PATTERSON<br>ORTONVILLE MI 48462 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$42</b>           |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 18,961   | 19,909   |
| 2. ASSESSED VALUE:   |  | 54,900   | 67,000   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 54,900   | 67,000   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>SEC23 18 2W NE 1/4 OF SW 1/4 ALSO EASEMENT AS REC IN L300-P619                                       |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-023-300-002-01</b><br><br>PROPERTY ADDRESS:<br><b>1855 MCCULLOCH<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MARR THOMAS EARL & MARGARET ROSE<br>1855 MCCULLOCH<br>GLADWIN MI 48624 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$95</b>                   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 72,240                            | 75,852  | 3,612  |
| 2. ASSESSED VALUE:  | 77,800                            | 90,300  | 12,500                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 77,800                            | 90,300  | 12,500                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 23 T18N R2W NW 1/4 OF SW 1/4 EXC N 30 ACRES THEREOF   |                                   |   |  |

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|                        |                          |   |
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|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-023-300-002-02</b><br><br>PROPERTY ADDRESS:<br><b>MCCULLOCH RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BECKER ERIN & YAKES HEATHER<br>GRIMES LINDA<br>1899 MCCULLOCH RD<br>GLADWIN MI 48624           |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$8</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 6,090   | 6,394  |
| 2. ASSESSED VALUE:  |  | 8,200   | 23,000   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 8,200   | 23,000   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 23 18 2W N 630FT OF PARCEL COM AT NE COR OF LOT 8 OF HOAG SUB TH W ALONG SD SUB 313.65FT TH N 984FT TH E 313.65FT TH S 984FT TO POB |  |   |  |

Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

### March Board of Review Appeal Information. The board of review will meet at the following dates and times:

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-023-300-003-00</b><br><br>PROPERTY ADDRESS:<br><b>S MCCULLOCH<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>PORTER BONNIE<br>1967 S MCCULLOCH<br>GLADWIN MI 48624                                  |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$4</b>                                    | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 2,940                             | 3,087   | 147  |
| 2. ASSESSED VALUE:  | 4,100                             | 23,100  | 19,000                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 4,100                             | 23,100  | 19,000                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC23 18 2W PARCEL COM NE COR LOT 8 HOAG SUB TH W 313.65FT TH N 654.30FT TH E 313.65FT TH S 654.30FT TO POB EXC N 300FT THEREOF |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-023-300-004-00</b><br><br>PROPERTY ADDRESS:<br><b>3970 PARKER RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MASTERS STEVEN F<br>3970 PARKER RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)                                   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$67</b>      |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 51,030  | 53,581   |
| 2. ASSESSED VALUE:  |  | 60,600  | 66,100   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 60,600  | 66,100   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                               |  |   |  |
| LEGAL DESCRIPTION:<br>T18N R2W SEC 23 COM SW COR OF SEC TH E 15RDS TH N 20RDS TH W 15RDS TH S 20RDS TO POB            |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |                                   |  |  |
|---|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-023-300-005-23</b><br><br>PROPERTY ADDRESS:<br><b>W PARKER RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>STUTZMAN JACOB D & RACHEL J<br>1994 MCCULLOCH RD<br>GLADWIN MI 48624   |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |                                   |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$56</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 25,297                            | 26,561   | 1,264  |
| 2. ASSESSED VALUE:  | 35,800                            | 47,600   | 11,800                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 35,800                            | 47,600   | 11,800                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |  |  |
| LEGAL DESCRIPTION:<br>SEC 23 T18N R2W THE E 495 FT OF PARCEL COM 52RDS W OF SE/4 COR OF SW/4 TH N 80RDS TH W 62RDS TH S 80RDS TH E 62RDS TO POB<br>SPLIT/COMBINE ON 12/28/2005<br>FROM 100-023-300-005-20 100-023-300-005-01. |                                   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-023-300-005-24</b><br><br>PROPERTY ADDRESS:<br><b>3888 PARKER RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>RHODE WILLIAM SCOTT II<br>3888 PARKER RD<br>GLADWIN MI 48624   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$73</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 55,362  | 58,130   | 2,768  |
| 2. ASSESSED VALUE:  | 80,000  | 94,800   | 14,800                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 80,000  | 94,800   | 14,800                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 23 T18N R2W COM 82RDS W OF SE COR OF S/2 OF SW/4 TH N 80RDS TH W 32RDS TH S 80RDS TH E 32RDS TO POB EXC W 180 FT OF S 550 FT THERE OF<br>SPLIT/COMBINE ON 12/28/2005 FROM 100-023-300-005-20 100-023-300-005-01 100-023-300-005-21; |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-023-300-005-25</b><br><br>PROPERTY ADDRESS:<br><b>3918 PARKER RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>COOPER TREASA<br>2881 E SHEARER RD<br>MIDLAND MI 48642   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$321</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 15,900   | 16,695   | 795  |
| 2. ASSESSED VALUE:  | 22,300   | 29,900   | 7,600  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 22,300   | 29,900   | 7,600  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |  |  |
| LEGAL DESCRIPTION:<br>PART OF THE S 1/2 OF THE SW 1/4 OF SEC 23 T18N R2W COMM 1701 FT W FROM THE S 1/4 COR TH W 180 FT TH N 275 FT TH E 180 FT TH S 275 FT TO POB |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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L-4400

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-023-300-005-26</b><br><br>PROPERTY ADDRESS:<br><b>3988 PARKER RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>PAPPLE THOMAS (DC)<br>TREASA COOPER<br>2881 E SHEARER RD<br>MIDLAND MI 48642  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$464</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 9,787  | 20,276   |
| 2. ASSESSED VALUE:   |  | 11,800   | 22,300   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 11,800   | 22,300   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br><br>PART OF THE S 1/2 OF THE SW 1/4 OF SEC 23 T18N R2W COMM 1701 FT W FROM THE S 1/4 COR TH N 275 FT FOR POB TH N 275 FT TH W180 FT TH S 275 FT TH E 180 FT TO POB |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-023-300-006-00</b><br><br>PROPERTY ADDRESS:<br><b>3814 PARKER RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>PUDVAN JIMMY A & COOPER PEGGY L<br>3814 PARKER RD<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$43</b>                  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 32,476  | 34,099   | 1,623  |
| 2. ASSESSED VALUE:   | 40,600  | 64,900   | 24,300                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 40,600  | 64,900   | 24,300                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 23 T18N R2W COM 36RDS W OF SE COR OF SE 1/4 OF SW 1/4 TH N 80RDS TH W 16RDS TH S 80RDS TH E 16RDS TO POB   |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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L-4400

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-023-300-007-01</b><br><br>PROPERTY ADDRESS:<br><b>3780 W PARKER RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>DAVIS FAMILY TRUST<br>1827 PATTERSON<br>ORTONVILLE MI 48462   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$64</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 29,026   | 30,477   |
| 2. ASSESSED VALUE:   |  | 37,800   | 50,400   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 37,800   | 50,400   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>SEC 23 T18N R2W COM N 88 DEG 57'52" W 330.00 FT AND N 00 DEG 49'30" E 655.23 FT FROM S 1/4 COR TH CONT N 00 DEG 49'30" E 660.00 FT TH S 89 DEG 02'13" W 264.00 FT TH S 00 DEG 49'30" W 660.00 FT TH S 89 DEG 02'13" E 264.00 FT TO POB INCLUDING THE E 20 RDS OF SE 1/4 OF SW 1/4 SUBJ TO EASEMENT AS REC IN L300-P619.<br>SPLIT / COMBINE FROM 023-300-007-00 & 008-00 12-4-2006. |  |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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L-4400

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| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HERPEL JUDY & STERLING MATTHEW<br>3788 W PARKER RD<br>GLADWIN MI 48624   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$36</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 27,681  | 29,065   | 1,384  |
| 2. ASSESSED VALUE:  | 44,100  | 60,600   | 16,500                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 44,100  | 60,600   | 16,500                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 23 T18N R2W COM 20RDS W OF SE COR OF SE 1/4 OF SW 1/4 TH N 40 RDS TH W 16 RDS TH S 40 RDS TH E 16 RDS TO POB<br>SPLIT ON 12/04/2006 FROM 100-023-300-007-00 |   |  |  |

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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).



# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |   |   |  |
|--|---|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-023-302-001-00</b><br><br>PROPERTY ADDRESS:<br><b>1795 MCCULLOCH RD<br/>GLADWIN, MI 48624</b>  |   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>FENTON DENEEN & AARON J<br>235 S HOCKADAY<br>GLADWIN MI 48624 | PRINCIPAL RESIDENCE EXEMPTION<br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |   |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED) The 2024 Inflation rate Multiplier is: 1.05                          |   |   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$65</b>             | PRIOR AMOUNT<br>YEAR: 2023  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: 2024 | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 29,213  | 30,673                                    | 1,460  |
| 2. ASSESSED VALUE:   | 68,200  | 70,100                                    | 1,900  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 68,200  | 70,100                                    | 1,900  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                      |   |   |  |
| LEGAL DESCRIPTION:<br>SEC 23 T18N R2W N 30AC OF NW 1/4 OF SW 1/4 EXC S 10 ACRES THEREOF                                      |   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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L-4400

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-023-302-002-00</b><br><br>PROPERTY ADDRESS:<br><b>1835 MCCULLOCH RD<br/>BEAVERTON, MI 48612</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>FANSLOW LARRY & JOYCE<br>1835 MCCULLOCH RD<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                    |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$70</b>           | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 53,707  | 56,392   | 2,685  |
| 2. ASSESSED VALUE:  | 67,800  | 79,900   | 12,100                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 67,800  | 79,900   | 12,100                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                       |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 23 18 2W S 10ACRES OF N 30ACRES OF NW 1/4 OF SW 1/4   |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-023-400-001-20</b><br><br>PROPERTY ADDRESS:<br><b>1780 S M18</b><br><b>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>JONES DAVID M & TERRI L<br>5445 S DAM RD<br>ALGER MI 48610 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 402 (RESIDENTIAL-VACANT)                                  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$173</b>      | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 78,120   | 82,026   | 3,906  |
| 2. ASSESSED VALUE:  | 88,200   | 110,100  | 21,900                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 88,200   | 110,100  | 21,900                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                   |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 23 18 2W N 1/2 OF SE 1/4 EXC N 162.5 OF E 1311.71FT & EXC S 162.5FT OF NE 1/4 OF SE 1/4         |  |  |  |

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|                        |                          |   |
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| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-023-400-002-11</b><br><br>PROPERTY ADDRESS:<br><b>1746 S M18<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>ANDERSON TERICIA LUCILLE &<br>BREWER PATRICIA RUTH<br>1746 S M18<br>GLADWIN MI 48624  |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 90,615                            | 95,145  | 4,530  |
| 2. ASSESSED VALUE:   | 95,000                            | 119,400   | 24,400                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 95,000                            | 119,400   | 24,400                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br><br>P/O E 1/2 OF SEC 23 T18N R2W GROUT TOWNSHIP GLADWIN CO MI DESCR AS: BEG AT E 1/4 CRNR OF SEC 23; TH S00°40'39"W 162.50 FT; TH N89°06'36"W 1311.81 FT; TH N00°45'04"E 162.50 FT ; TH N00°40'28"E 196.00 FT; TH S89°06'36"E 1111.60 FT; TH S00°40'28"W 196.00 FT; TH S89°06'36"E 200.00 FT TO POB. 9.9 A +/-<br><br>SPLIT/COMBINED ON 7/13/2021 FROM P/O 100-023-100-003-10 COMB HERE W/100-023-400-002-10 |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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L-4400

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-023-400-003-10</b><br><br>PROPERTY ADDRESS:<br><b>1850 S M18<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>CHRISTIE RICHARD L & MYRENE A<br>1850 S M18<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$54</b>               |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 41,027  | 43,078   |
| 2. ASSESSED VALUE:   |  | 60,100  | 64,400   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 60,100  | 64,400   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 23 18 2W S 162.5FT OF NE 1/4 OF SE 1/4   |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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L-4400

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-023-400-004-00</b><br><br>PROPERTY ADDRESS:<br><b>3740 PARKER RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>DYSINGER CHRISTOPHER M<br>3740 PARKER RD<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$98</b>         | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 74,340  | 78,057   | 3,717  |
| 2. ASSESSED VALUE:  | 74,700  | 90,000   | 15,300                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 74,700  | 90,000   | 15,300                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                     |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 23 18 2W SW 1/4 OF SE 1/4   |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-023-400-005-00</b><br><br>PROPERTY ADDRESS:<br><b>1918 S M18<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>PLOWMAN RONALD SHON<br>1918 S M18<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$47</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 35,750  | 37,537   |
| 2. ASSESSED VALUE:   |  | 44,900  | 67,100   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 44,900  | 67,100   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br><br>SEC 23 18 2W BEG N 0DEG 40MIN 39SEC E ALONG E SEC LINE 659.31FT FROM SE COR TH CONT N 0DEG 40MIN 39 SEC E 229.65FT TH N 89DEG 2MIN 44SEC W 1313.74FT TH S 0DEG 45MIN 5SEC W 228.91FT TH S 89DEG 48MIN E 1314.04FT TO POB |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-023-400-005-01</b><br><br>PROPERTY ADDRESS:<br><b>1892 S M18<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>JEHNSEN JODY<br>1892 S M18<br>GLADWIN MI 48624  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$72</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 54,915  | 57,660   | 2,745  |
| 2. ASSESSED VALUE:   | 68,400  | 82,100   | 13,700                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 68,400  | 82,100   | 13,700                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 23 18 2W PART OF N 1/2 OF SE 1/4 OF SE 1/4 BEG N 0DEG 40MIN 39SEC E ALONG E SEC LINE 888.96FT FROM SE COR OF SEC TH N 0DEG 40MIN 39SEC E429.65FT TH N 89DEG 2MIN 44SEC W 1313.19FT TH S 0DEG 45MIN 5SEC W 429.65FT TH S 89DEG 2MIN 44SEC E 1313.45FT TO POB EXC N 200FT OF E 225FT THEREOF |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-023-400-005-03</b><br><br>PROPERTY ADDRESS:<br><b>1870 S M18<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MEYLAN GABRIELLE S & RICKY DYLAN L<br>1870 S M18<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$45</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 34,424  | 36,145   |
| 2. ASSESSED VALUE:  |  | 41,200  | 47,500   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 41,200  | 47,500   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br><br>SEC 23 18 2W PART OF N 1/2 OF SE 1/4 OF SE 1/4 BEG N 0DEG 40MIN 39SEC E ALONG E SEC LINE 1118.61FT FROM SE COR OF SEC TH CONT N 0DEG 40MIN 39SEC E ALONG E SEC LINE 200FT TO S 1/8 LINE TH N 89DEG 2MIN 44SEC W 225FT TH S 0DEG 45MIN 5SEC W 200FT TH S 89DEG 2MIN 44SEC E 225FT TO POB |  |   |  |

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-023-400-006-00</b><br><br>PROPERTY ADDRESS:<br><b>1936 S M18<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>RENAS SHERI K<br>1936 S M18<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$17</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 12,888  | 13,532   |
| 2. ASSESSED VALUE:   |  | 22,300  | 27,600   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 22,300  | 27,600   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 23 18 2W N 178FT OF FOLL PARCEL-COM AT SE COR OF SEC TH N 0DEG 27MIN 30SEC W 397.5FT TO POB TH S 89DEG 42MIN W 330FT TH N 0DEG 27MIN 30SEC W 264FT TH N 89DEG 42MIN E 330FT TH S 0DEG 27MIN 30SEC E 264FT TO POB |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-023-400-006-01</b><br><br>PROPERTY ADDRESS:<br><b>1944 S M18<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HANER ROBERT & JOYCE<br>1944 S M18<br>GLADWIN MI 48624  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$29</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 22,413  | 23,533   | 1,120  |
| 2. ASSESSED VALUE:   | 39,400  | 47,800   | 8,400  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 39,400  | 47,800   | 8,400  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 23 18 2W S 86FT OF A PARCEL COM AT SE COR OF SEC TH N 0DEG 27MIN 30SEC W 397.5FT TO POB TH S 89 DEG 42MIN W 330FT TH N 0DEG 27MIN 30SEC W 264FT TH N 89DEG 42MIN E 330FT TH S 0DEG 27MIN 30SEC E 264 FT TO POB |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-023-400-007-00</b><br><br>PROPERTY ADDRESS:<br><b>3554 W PARKER RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>CRONK ROSA ANNE<br>3554 W PARKER RD<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$50</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 37,991  | 39,890   |
| 2. ASSESSED VALUE:   |  | 47,600  | 72,800   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 47,600  | 72,800   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 23 18 2W COM S 89DEG 45MIN 30SEC W 447.0FT FROM SE COR OF SEC TH N 0DEG 27MIN 30SEC W 661.04FT TH S 89DEG 42MIN W 668.60FT TH S 0DEG 20MIN 30SEC E 660.30FT TH N 89DEG 45MIN 30SEC E 669.92FT TO POB EXC E 135FT THEREOF |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-023-400-007-01</b><br><br>PROPERTY ADDRESS:<br><b>3550 PARKER RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>STELLARD GERALD & ANNABELLE<br>3550 PARKER RD<br>GLADWIN MI 48624  |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$25</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 19,306                            | 20,271  | 965  |
| 2. ASSESSED VALUE:  | 22,100                            | 29,000  | 6,900  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 22,100                            | 29,000  | 6,900  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 23 T18N R2W PART OF SE 1/4 OF SE 1/4 COM S 89DEG 45'30" W 447 FT OF SE COR TH N 0DEG 27'30" W 661.15 FT TH S 89DEG 42'W 135FT TH S 0DEG 27'30"E 661.15 FT TO S SEC LINE TH N 89DEG 45'30" E 135 FT TO POB |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-023-400-008-00</b><br><br>PROPERTY ADDRESS:<br><b>PARKER RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HODGINS JAMES & MARY<br>3634 PARKER RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)                                       |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$8</b>           |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 3,700  | 3,885  |
| 2. ASSESSED VALUE:  |  | 3,700  | 5,000  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 3,700  | 5,000  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>SEC 23 18 2W E 4RDS OF W 12RDS OF S 1/2 OF SE 1/4 OF SE 1/4   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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L-4400

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-023-400-009-00</b><br><br>PROPERTY ADDRESS:<br><b>3634 W PARKER RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HODGINS MARY & JAMES<br>3634 W PARKER RD<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$19</b>         | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 14,792  | 15,531   | 739  |
| 2. ASSESSED VALUE:  | 18,500  | 34,600   | 16,100                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 18,500  | 34,600   | 16,100                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                     |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 23 18 2W W 8RDS OF S 1/2 OF SE 1/4 OF SE 1/4  |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-023-400-010-00</b><br><br>PROPERTY ADDRESS:<br><b>1976 S M18<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HANSEN MICHAEL & SHERRY<br>1976 S M18<br>GLADWIN MI 48624   |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$23</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 17,370                            | 18,238  | 868  |
| 2. ASSESSED VALUE:   | 25,800                            | 45,600  | 19,800                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 25,800                            | 45,600  | 19,800                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 23 18 2W COM 185FT N OF SE COR OF SEC TH N 0 DEG 27MIN 30SEC W ALONG E SEC LINE 212.5FT TH S 89 DEG 42MIN W 330FT TH N 0DEG 27MIN 30SEC W 264FT TH S 89DEG 42MIN W 117FT TH S 0DEG 27MIN 30SEC E 406.15FT TH N 89DEG 45MIN 30SEC E 117FT TH S 70FT TH E 330FT TO POB L 297-813 |                                   |   |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-023-400-010-01</b><br><br>PROPERTY ADDRESS:<br><b>1996 S M18<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HATTON JANA<br>1996 S M18<br>GLADWIN MI 48624  |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$27</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 20,770                            | 21,808  | 1,038  |
| 2. ASSESSED VALUE:  | 41,700                            | 41,700  | 0  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 41,700                            | 41,700  | 0  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 23 18 2W PART OF SE 1/4 OF SE 1/4 COM AT SE COR TH N 0DEG 27MIN 30SEC W 185FT TH S 89DEG 45MIN 30 SEC W 330FT TH S 0DEG 27MIN 30SEC E 185FT TH N 89DEG 45MIN 30SEC E 330FT TO POB L 297-813 |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-023-400-010-02</b><br><br>PROPERTY ADDRESS:<br><b>3514 PARKER RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BAX ALLISON<br>3514 PARKER RD<br>GLADWIN MI 48624   |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 17,033                            | 43,200  | 26,167                                       |
| 2. ASSESSED VALUE:   | 24,300                            | 43,200  | 18,900                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 24,300                            | 43,200  | 18,900                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br><br>SEC 23 T18N R2W PART OF SE 1/4 OF SE 1/4 BEG S 89 DEG 45'30" W ALG S SEC LN 330FT FROM SE COR SEC TH CONT S 89DEG 45'30" W 117 FT TH N 00DEG 27'30" W 255FT TH N 89DEG 45'30" E 117FT TH S 00DEG 27'30" E 255FT TO POB |                                   |   |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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L-4400

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-024-100-001-10</b><br><br>PROPERTY ADDRESS:<br><b>1600 S CROLL RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>FOLLIS SEAN & NIKKI<br>71 WENDELTON RD<br>TROY MI 48084 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                             |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$235</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 106,355  | 111,672  | 5,317  |
| 2. ASSESSED VALUE:   | 121,000  | 142,400  | 21,400                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 121,000  | 142,400  | 21,400                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 24 18 2W N 60 AC OF E 1/2 OF NE 1/4 subj easemt agreement as rec<br>L681-P389                |  |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |              |   |  |
|--|--------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |              | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-024-100-002-01</b><br><br>PROPERTY ADDRESS:<br><b>1691 S M18<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>ALDRICH GARY & NANCY FAM TRST<br>1691 S M18<br>GLADWIN MI 48624                                 |              | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |              |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |              |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |              | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:   | <b>\$270</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |              | 206,195   | 216,504  |
| 2. ASSESSED VALUE:   |              | 313,800   | 374,600  |
| 3. TENTATIVE EQUALIZATION FACTOR:  | 1.000        |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |              | 313,800   | 374,600  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |              |   |  |
| LEGAL DESCRIPTION:<br>SEC 24 18 2W W 1/2 OF NE 1/4 & S 1/2 OF NW 1/4 EXC S 738FT OF W 295FT<br>SPLIT ON 03/06/2017 INTO 100-024-100-002-01 100-024-100-002-11; |              |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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L-4400

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|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-024-100-002-11</b><br><br>PROPERTY ADDRESS:<br><b>1695 S M18<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WENDT JOSEPH L & BURKHART WANDA A<br>1695 S M18<br>GLADWIN MI 48624   |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$16</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 12,277                            | 12,890  | 613  |
| 2. ASSESSED VALUE:   | 24,500                            | 24,600  | 100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 24,500                            | 24,600  | 100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 24 18 2W COM 590FT N OF SW COR OF S 1/2 OF NW 1/4 TH N 148FT TH E 295FT TH S 148FT TH W 295FT TO POB.<br><br>SPLIT/COMBINED ON 03/06/2017 FROM 100-024-100-002-00; |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-024-100-003-10</b><br><br>PROPERTY ADDRESS:<br><b>CROLL RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WROBLEWSKI JAMES<br>1508 PRATT LAKE RD<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$70</b>       | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 31,674   | 33,257   | 1,583  |
| 2. ASSESSED VALUE:  | 50,000   | 50,900   | 900  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 50,000   | 50,900   | 900  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                   |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 24 18 2W S 1/2 SE 1/4 OF NE 1/4 SUBJ EASEMENT REC L 681- P 389                                  |  |  |  |

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|                        |                          |   |
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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-024-200-001-00</b><br><br>PROPERTY ADDRESS:<br><b>S M18</b><br><b>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>TLUCZEK HEDWIG J TRUST<br>38700 TYLER RD<br>ROMULUS MI 48174 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 402 (RESIDENTIAL-VACANT)   |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 402 (RESIDENTIAL-VACANT)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$84</b>            |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 37,948   | 39,845   |
| 2. ASSESSED VALUE:  |  | 100,000  | 126,100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 100,000  | 126,100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>SEC 24 18 2W N 1/2 OF NW 1/4  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

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L-4400

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-024-200-002-00</b><br><br>PROPERTY ADDRESS:<br><b>1743 S M18</b><br><b>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>DINGS MARGARET<br>1743 S M18<br>GLADWIN MI 48624     | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                          |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$28</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 21,376  | 22,444   | 1,068  |
| 2. ASSESSED VALUE:  | 28,500  | 32,300   | 3,800  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 28,500  | 32,300   | 3,800  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                             |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 24 18 2W COM SW COR OF S 1/2 OF NW 1/4 TH E 295FT TH N 150FT TH W 295FT TH S 150FT TO POB |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-024-200-003-00</b><br><br>PROPERTY ADDRESS:<br><b>1731 S M18</b><br><b>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>KIRTLEY HEATHER A<br>1731 S M18<br>GLADWIN MI 48624                |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$34</b>                  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 26,242  | 27,554   |
| 2. ASSESSED VALUE:  |  | 37,700  | 44,500   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 37,700  | 44,500   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 24 T18N R2W COM 150FT N OF SW COR OF S 1/2 OF NW 1/4 TH E 295FT TH N 254FT TH W 295FT TH S 254FT TO POB |  |   |  |

Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:

|                        |                          |   |
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| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-024-200-004-00</b><br><br>PROPERTY ADDRESS:<br><b>1709 S M18<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>ZDROJEWSKI JESSICA<br>1709 S M18<br>GLADWIN MI 48624            | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                     |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$40</b>            | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 30,258  | 31,770   | 1,512  |
| 2. ASSESSED VALUE:   | 35,200  | 40,600   | 5,400  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 35,200  | 40,600   | 5,400  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 24 18 2W COM 404FT N OF SW COR OF S 1/2 OF NW 1/4 TH E 295FT TH N 186FT TH W 295FT TH S 186FT TO POB |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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| <b>FROM:</b><br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | <b>PARCEL IDENTIFICATION</b><br><br>PARCEL NUMBER: <b>100-024-300-001-01</b><br><br>PROPERTY ADDRESS:<br><b>1797 S M18</b><br><b>GLADWIN, MI 48624</b>   |  |   |  |                   |        |        |                    |        |        |   |  |  |                                 |        |        |
|---|--|--|---|--|-------------------|--------|--------|--------------------|--------|--------|---|--|--|---------------------------------|--------|--------|
| <b>OWNER'S NAME &amp; ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:</b><br><br>GOUR MARGARET A & FUTIA MARY A<br>2666 SHAFFER RD<br>BEAVERTON MI 48612   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  |  |   |  |                   |        |        |                    |        |        |   |  |  |                                 |        |        |
| <b>ASSESSMENT CHANGE REASONS</b><br>Market Adjustment   |  |  |   |  |                   |        |        |                    |        |        |   |  |  |                                 |        |        |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |  |   |  |                   |        |        |                    |        |        |   |  |  |                                 |        |        |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED) <span style="float: right;"><b>The 2024 Inflation rate Multiplier is: 1.05</b></span>  |  |  |   |  |                   |        |        |                    |        |        |   |  |  |                                 |        |        |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$19</b>  | <table border="1" style="width:100%; border-collapse: collapse;"><thead><tr><th style="width:25%;">PRIOR AMOUNT<br/>YEAR: 2023</th><th style="width:25%;">CURRENT<br/>TENTATIVE AMOUNT<br/>YEAR: 2024</th><th style="width:50%;">CHANGE FROM<br/>PRIOR YEAR TO<br/>CURRENT YEAR</th></tr></thead><tbody><tr><td>1. TAXABLE VALUE:</td><td style="text-align: right;">14,344</td><td style="text-align: right;">15,061</td></tr><tr><td>2. ASSESSED VALUE:</td><td style="text-align: right;">20,800</td><td style="text-align: right;">22,100</td></tr><tr><td>3. TENTATIVE EQUALIZATION FACTOR: 1.000</td><td colspan="2"></td></tr><tr><td>4. STATE EQUALIZED VALUE (SEV):</td><td style="text-align: right;">20,800</td><td style="text-align: right;">22,100</td></tr></tbody></table> | PRIOR AMOUNT<br>YEAR: 2023                   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: 2024 | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR | 1. TAXABLE VALUE: | 14,344 | 15,061 | 2. ASSESSED VALUE: | 20,800 | 22,100 | 3. TENTATIVE EQUALIZATION FACTOR: 1.000 |  |  | 4. STATE EQUALIZED VALUE (SEV): | 20,800 | 22,100 |
| PRIOR AMOUNT<br>YEAR: 2023  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: 2024  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |   |  |                   |        |        |                    |        |        |   |  |  |                                 |        |        |
| 1. TAXABLE VALUE:   | 14,344   | 15,061                                       |   |  |                   |        |        |                    |        |        |   |  |  |                                 |        |        |
| 2. ASSESSED VALUE:  | 20,800   | 22,100                                       |   |  |                   |        |        |                    |        |        |   |  |  |                                 |        |        |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |   |  |                   |        |        |                    |        |        |   |  |  |                                 |        |        |
| 4. STATE EQUALIZED VALUE (SEV):   | 20,800   | 22,100                                       |   |  |                   |        |        |                    |        |        |   |  |  |                                 |        |        |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |  |   |  |                   |        |        |                    |        |        |   |  |  |                                 |        |        |
| <b>LEGAL DESCRIPTION:</b><br>SEC 24 18 2W PART OF NW 1/4 OF SW 1/4 BEG N 0DEG 40MIN 39SEC E ALONG W SEC LINE 1747.43FT FROM SW COR OF SEC TH CONT N 0DEG 40MIN 39SEC E 129.90FT TH S 88DEG 19MIN 21SEC E 243.52FT TH S 0DEG 40MIN 39SEC W 129.90FT TH N 88DEG 19MIN 21SEC W 243.52FT TO POB |  |  |   |  |                   |        |        |                    |        |        |   |  |  |                                 |        |        |

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|                        |                          |   |
|------------------------|--------------------------|---|
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|  |                                   |  |  |
|--|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-024-300-001-02</b><br><br>PROPERTY ADDRESS:<br><b>1793 S M18<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WARNER ROBERT L & JESSICA D<br>2345 S RIVER RD<br>BEAVERTON MI 48612  |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 201 (COMMERCIAL-IMPROVED)  |                                   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 201 (COMMERCIAL-IMPROVED)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$211</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 95,340                            | 100,107  | 4,767  |
| 2. ASSESSED VALUE:   | 100,200                           | 111,700  | 11,500                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 100,200                           | 111,700  | 11,500                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |  |  |
| LEGAL DESCRIPTION:<br><br>SEC 24 T18N R2W COM N00 DEG 40'39" E ALG W SEC LN 1877.33 FT FROM SW SEC COR TH CONT N00 DEG 40'39" E760.10 FT TH S89 38'55"E ALG E/W 1/4 LN 2627.51 FT TH S00 DEG 32'59"W ALG N/S 1/4 LN 1316.64 FT TH N89 DEG 41'36"W ALNG S 1/8 LN 1610.59 FT TH N00 DEG 40'39"E 404.31 FT TH N88 DEG 19'21"W 776.48 FT TH N00 DEG 40'39"E 129.90 FT TH N88 DEG 19'21"W 243.52 FT TO POB.<br><br>SUBJ TO 2022 ESMNT RECORDED 1241-225<br><br>FROM L/858 P/162 SPLIT 2007 FROM 100-024-300-001-10; |                                   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).



# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |                                   |  |  |
|--|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-024-300-001-11</b><br><br>PROPERTY ADDRESS:<br><b>1803 S M18<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WYKOFF KEVIN L<br>2210 RIVERSIDE DR LOT# E1<br>SAULT STE MARIE MI 49783   |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$ (89)</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 16,248                            | 14,246   | -2,002                                       |
| 2. ASSESSED VALUE:   | 19,400                            | 24,200   | 4,800  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 19,400                            | 24,200   | 4,800  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |  |  |
| LEGAL DESCRIPTION:<br><br>SEC 24 18 2W PART OF NW 1/4 OF SW 1/2 BEG N ODEG 40MIN 39SEC E ALONG W SEC LINE 1747.43FT FROM SW COR SD SEC 24 TH S 88DEG 19MIN 21SEC E 1020FT TH S 0DEG 40MIN 39SEC W 427.43FT + OR - TO S 1/8 LINE OF SD SEC 24 TH N 88DEG 19MIN 21SEC W ALONG S 1/8 LINE 1020FT TO W SEC LINE TH N ODEG 40MIN 39SEC E 427.43FT + OR - TO POB |                                   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-024-300-002-01</b><br><br>PROPERTY ADDRESS:<br><b>S M18<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SCHULTZ PATRICK G & KAYE A<br>1144 S TUSCOLA RD<br>BAY CITY MI 48708             |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 402 (RESIDENTIAL-VACANT)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 102 (AGRICULTURAL-VACANT)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$814</b>                               |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 40,253   | 42,265   |
| 2. ASSESSED VALUE:  |  | 60,800   | 61,000   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 60,800   | 61,000   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 24 T18N R2W SW 1/4 OF SW 1/4 EXC A STRIP OF LAND 75 FT IN WIDTH LYING EAST OF AND ADJ TO THE CENTER LINE OF HWY M-18. |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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L-4400

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-024-300-002-02</b><br><br>PROPERTY ADDRESS:<br><b>M18</b><br><b>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SCHULTZ PATRICK G & KAYE A<br>1144 S TUSCOLA RD<br>BAY CITY MI 48708 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 402 (RESIDENTIAL-VACANT)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$154</b>                   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 7,632  | 8,013  |
| 2. ASSESSED VALUE:  |  | 60,800   | 61,000   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 60,800   | 61,000   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 24 T18N R2W THE SE 1/4 OF SW 1/4.<br>SPLIT 2007 FROM 100-024-300-002-10;                                  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-024-400-001-01</b><br><br>PROPERTY ADDRESS:<br><b>CROLL RD<br/>BEAVERTON, MI 48612</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>LEMASTER DOUG<br>42930 PHEASANT RUN DR<br>STERLING HEIGHTS MI 48313     |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 402 (RESIDENTIAL-VACANT)  |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 402 (RESIDENTIAL-VACANT)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$187</b>                      |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 84,538   | 88,764   |
| 2. ASSESSED VALUE:   |  | 100,300  | 126,300  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 100,300  | 126,300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>SEC 24 T18N R2W N 1/2 OF SE 1/4. SPLIT 2007 FROM 100-024-300-001-10;SPLIT ON 09/18/2013 FROM 100-024-400-001-00; |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN,MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-024-400-001-02</b><br><br>PROPERTY ADDRESS:<br><b>1925 CROLL RD<br/>BEAVERTON, MI 48612</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>LEMASTER DOUG<br>42930 PHEASANT RUN DR<br>STERLING HEIGHTS MI 48313     | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$196</b>                   | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 88,603   | 93,033   | 4,430  |
| 2. ASSESSED VALUE:   | 179,000  | 200,400  | 21,400                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 179,000  | 200,400  | 21,400                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 24 T18N R2W N 1/2 OF SE 1/4. SPLIT 2007 FROM 100-024-300-001-10;SPLIT ON 09/18/2013 FROM 100-024-400-001-00; |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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L-4400

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|  |                |  |  |
|--|----------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-024-400-002-00</b><br><br>PROPERTY ADDRESS:<br><b>M18</b><br><b>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>CRAWFORD CAVANAUGH LLC<br>1298 HIGHLAND COVE DR<br>BEAVERTON MI 48612 |                | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 402 (RESIDENTIAL-VACANT)   |                |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 402 (RESIDENTIAL-VACANT)   |                | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:                                 | <b>\$1,402</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |                | 42,685   | 57,000   |
| 2. ASSESSED VALUE:   |                | 54,900   | 57,000   |
| 3. TENTATIVE EQUALIZATION FACTOR:  | 1.000          |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |                | 54,900   | 57,000   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   | <b>WAS</b>     |  |  |
| LEGAL DESCRIPTION:<br>SEC 24 T18N R2W THE SW 1/4 OF THE SE 1/4.<br>SPLIT 2007 FROM 100-024-300-002-10;                               |                |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-025-100-001-01</b><br><br>PROPERTY ADDRESS:<br><b>CROLL RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>CRAWFORD CAVANAUGH LLC<br>1298 HIGHLAND COVE DR<br>BEAVERTON MI 48612 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 402 (RESIDENTIAL-VACANT)   |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$5,568</b>               | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 58,376   | 160,500  | 102,124                                      |
| 2. ASSESSED VALUE:   | 133,200  | 160,500  | 27,300                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 133,200  | 160,500  | 27,300                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 25 T18N R2W NE 1/4.<br>SPLIT 2007 FROM 100-025-100-001-00;   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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L-4400

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-025-200-001-00</b><br><br>PROPERTY ADDRESS:<br><b>2189 S M18<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BADGER JAMES W & CHERYL<br>2163 S GROUT RD<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)                                   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$83</b>           | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 63,578  | 66,756   | 3,178  |
| 2. ASSESSED VALUE:  | 145,900   | 146,200  | 300  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 145,900   | 146,200  | 300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                       |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 25 T18N R2W THE NW 1/4<br>SPLIT 2007 FROM 100-025-100-001-00;                                       |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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L-4400

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-025-300-001-01</b><br><br>PROPERTY ADDRESS:<br><b>2235 M18<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BRADFIELD ROBERT & LORI<br>2235 M-18<br>BEAVERTON MI 48612                                    | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$340</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 91,196  | 104,155  | 12,959                                       |
| 2. ASSESSED VALUE:   | 132,800   | 160,000  | 27,200                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 132,800   | 160,000  | 27,200                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 25 T18N R2W<br>N 1/2 OF SW 1/4<br><br>SPLIT 2007 FROM 100-025-100-001-00;<br>SPLIT/COMBINED ON 02/04/2021 FROM 100-025-300-001-00; |   |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-025-300-002-00</b><br><br>PROPERTY ADDRESS:<br><b>M18</b><br><b>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>CARD CHARLES J<br>1159 WILD CHERRY RD<br>GLADWIN MI 48624  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 402 (RESIDENTIAL-VACANT)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$1,621</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 80,200   | 84,210   | 4,010  |
| 2. ASSESSED VALUE:  | 80,200   | 88,300   | 8,100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 80,200   | 88,300   | 8,100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |  |  |
| LEGAL DESCRIPTION:<br><br>SEC 25 T18N R2W<br>S 1/2 OF SW 1/4.<br><br>SPLIT 2007 FROM 100-025-100-001-00;<br>SPLIT/COMBINED ON 02/04/2021 FROM 100-025-300-001-00; |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-025-400-001-00</b><br><br>PROPERTY ADDRESS:<br><b>HOWARD RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>CRIPPS CODY A & KENNEDY &<br>SHEA MICHAEL & HALL ALBERT<br>2880 GUERNSEY RD<br>BEAVERTON MI 48612 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$5,767</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 57,193   | 164,300  | 107,107                                      |
| 2. ASSESSED VALUE:   | 132,100  | 164,300  | 32,200                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 132,100  | 164,300  | 32,200                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 25 T18N R2W SE 1/4.<br>SPLIT 2007 FROM 100-025-100-001-00;   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-026-100-001-00</b><br><br>PROPERTY ADDRESS:<br><b>S M18<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>ALDRICH SARA<br>2140 S M18<br>GLADWIN MI 48624   |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 402 (RESIDENTIAL-VACANT)   |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 402 (RESIDENTIAL-VACANT)   |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 11,655                            | 25,500  | 13,845                                       |
| 2. ASSESSED VALUE:  | 16,800                            | 25,500  | 8,700  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 16,800                            | 25,500  | 8,700  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 26 18 2W E 39RDS OF NE 1/4 OF NE 1/4 EXC E 16 RDS OF S 10RDS THEREOF ALSO EXC THAT PART COM 330 FT N OF SE COR OF NE 1/4 OF NE 1/4 TH W 294FT TH N 699.6FT TH E 294FT TH S 699.6FT TO POB ALSO EXC N 292.53FT THEREOF |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-026-100-001-01</b><br><br>PROPERTY ADDRESS:<br><b>PARKER RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>ORVIS KOLE & SIDNEY<br>3575 W PARKER RD<br>GLADWIN MI 48624-9414 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 402 (RESIDENTIAL-VACANT)   |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 402 (RESIDENTIAL-VACANT)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$78</b>                |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 35,385   | 37,154   |
| 2. ASSESSED VALUE:  |  | 36,000   | 43,000   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 36,000   | 43,000   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>SEC 26 18 2W NE 1/4 OF NE 1/4 EXC E 39RDS & EXC N 16RDS OF W 31RDS  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

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IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-026-100-001-02</b><br><br>PROPERTY ADDRESS:<br><b>2044 S M18<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WOHLSCHLEGEL DAVID & KIMBERLY<br>2044 S M18<br>GLADWIN MI 48624  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$62</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 47,624  | 50,005   |
| 2. ASSESSED VALUE:  |  | 60,600  | 77,300   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 60,600  | 77,300   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 26 18 2W PART OF NE 1/4 OF NE 1/4 BEG AT NE COR TH S ALONG E SEC LINE 292.70FT TH S 89DEG 46 MIN 25SEC W 643.50FT TH N 292.53FT TH N 89DEG 45 MIN 30SEC E 643.50FT TO POB |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-026-100-002-00</b><br><br>PROPERTY ADDRESS:<br><b>2070 S M18<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SPRAGUE RANDY & SANDRA<br>1274 VAN DYKE RD<br>BEAVERTON MI 48612   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$46</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 20,744   | 21,781   | 1,037  |
| 2. ASSESSED VALUE:  | 29,100   | 34,200   | 5,100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 29,100   | 34,200   | 5,100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 26 T18N R2W PARCEL COM AT E 1/4 COR OF SEC TH N 2164.2 FT ALONG E SEC LINE FOR POB TH S 89DEG 46' 25" W 294.0 FT TH N 188.5 FT TH N 89DEG 46' 25" E 294.0 FT TH S 188.5 FT TO POB |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-026-100-003-01</b><br><br>PROPERTY ADDRESS:<br><b>2090 S M18<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SHUART DOROTHY<br>2090 S M18<br>GLADWIN MI 48624  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$50</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 38,272  | 40,185   | 1,913  |
| 2. ASSESSED VALUE:   | 53,800  | 64,500   | 10,700                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 53,800  | 64,500   | 10,700                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 26 18 2W COM 30RDS N OF SE COR OF NE 1/4 OF NE 1/4 TH W 294FT TH N 169FT TH E 294FT TH S 169FT TO POB<br>AND ALSO<br>SEC 26 18 2W COM 20RDS N OF SE COR OF NE 1/4 OF NE 1/4 TH W 294FT TH N 165FT TH E 294FT TH S 165FT TO POB<br>COMB HERE FOR VALUE ONLY 7.13.2021 |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).



# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-026-100-005-00</b><br><br>PROPERTY ADDRESS:<br><b>2140 S M18<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>ALDRICH SARA<br>2140 S M18<br>GLADWIN MI 48624           | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                              |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$541</b>    | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 62,084  | 82,700   | 20,616                                       |
| 2. ASSESSED VALUE:  | 81,600  | 82,700   | 1,100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 81,600  | 82,700   | 1,100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS</b>                                     |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 26 T18N R2W COM SE COR OF NE 1/4 OF NE 1/4 TH W 16RDS TH N 10RDS TH E 16RDS TH S 10RDS TO POB |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-026-100-006-00</b><br><br>PROPERTY ADDRESS:<br><b>2080 S M18<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BUSH ROBERT W & TRACY J<br>2080 S M18<br>GLADWIN MI 48624  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$49</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 37,061  | 38,914   |
| 2. ASSESSED VALUE:  |  | 48,000  | 54,800   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 48,000  | 54,800   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |   |  |
| LEGAL DESCRIPTION:<br>SEC 26 18 2W PARCEL COM AT E 1/4 COR OF SEC TH N 1982.70FT ALONG E SEC LINE FOR POB TH S 89DEG 46 MIN 25SEC W 294FT TH N 181.50FT TH N 89DEG 46MIN 25SEC E 294FT TH S 181.50FT TO POB EXC S 4FT |  |   |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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L-4400

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-026-100-007-00</b><br><br>PROPERTY ADDRESS:<br><b>3575 W PARKER RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>ORVIS KOLE & SIDNEY<br>3575 W PARKER RD<br>GLADWIN MI 48624-9414 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                      |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$71</b>             | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 31,920   | 33,516   | 1,596  |
| 2. ASSESSED VALUE:  | 33,400   | 35,300   | 1,900  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 33,400   | 35,300   | 1,900  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 26 T18N R2W COM AT NW CRNR OF NE 1/4 OF NE 1/4 TH E 31RDS; TH S 16RDS; TH W 31RDS; TH N 16RDS TO POB  |  |  |  |

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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-026-100-008-00</b><br><br>PROPERTY ADDRESS:<br><b>3649 W PARKER RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>NEARING WAYNE F<br>3649 W PARKER RD<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                             |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$44</b>    | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 33,676  | 35,359   | 1,683  |
| 2. ASSESSED VALUE:   | 78,600  | 93,300   | 14,700                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 78,600  | 93,300   | 14,700                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 26 18 2W NW 1/4 OF NE 1/4  |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-026-100-009-01</b><br><br>PROPERTY ADDRESS:<br><b>2146 S M18<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>URBANIAK ANDREW & TINA<br>2146 S M18<br>GLADWIN MI 48624                      |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$80</b>                             |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 61,003  | 64,053   |
| 2. ASSESSED VALUE:   |  | 87,500  | 101,700  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 87,500  | 101,700  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 26 18 2W N 1/2 OF N 1/2 OF SW 1/4 OF NE 1/4 & W 62.65FT OF N 1/2 OF N 1/2 OF SE 1/4 OF NE 1/4 ALSO EASEMENT AS REC |  |   |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-026-100-009-02</b><br><br>PROPERTY ADDRESS:<br><b>2154 S M18<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>URBANIAK ANDREW & TINA<br>MCMILLAN CHRISSY<br>2154 S M18<br>GLADWIN MI 48624  |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$110</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 83,620                            | 87,801  | 4,181  |
| 2. ASSESSED VALUE:   | 104,400                           | 123,700   | 19,300                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 104,400                           | 123,700   | 19,300                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br><br>SEC 26 18 2W PART OF S 1/2 OF NE 1/4 COM AT NE COR OF SEC TH S ALONG E SECTION LINE 1321.70FT TH S 89 DEG 46MIN 25SEC W ALONG N 1/8 LINE 1254FT TH S 330.34FT TO T POB TH CONT S 269.66FT TH S 89DEG 46 MIN 25SEC W 939FT TH S 721.88FT TO E-W 1/4 LINE TH S 89DEG 47MIN 20SEC W ALONG E-W 1/4 442.66FT TO INT 1/4 COR TH N 0DEG 8MIN 7SEC E ALONG N-S 1/4 LINE 991.50FT TH N 89DEG 46MIN 39SEC E 1379.31FT TO POB |                                   |   |  |

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|                        |                          |   |
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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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**Notice of Assessment, Taxable Valuation, and Property Classification**

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-026-100-009-03</b><br><br>PROPERTY ADDRESS:<br><b>2190 S M18<br/>BEAVERTON, MI 48612</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>JANICE ALLEN R & DEBORAH L<br>542 TERRACE CT<br>CANTON MI 48188  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$79</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 35,633   | 37,414   |
| 2. ASSESSED VALUE:  |  | 49,800   | 63,300   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 49,800   | 63,300   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br><br>SEC 26 18 2W PART OF S 1/2 OF NE 1/4 COM AT NE COR OF SEC TH S ALONG E SECTION LINE 1321.70FT; TH S 89° 46' 25" W ALONG N 1/8 LINE 1254 FT; TH S 600 FT TH S 89° 46' 25" W 10FT TO TRUE POB; TH CONT S 89° 46' 25" W 929 FT; TH S 245 FT TH N 89° 46' 25" E 929FT; TH N 245FT TO POB; SUBJ TO EASEMENT AS REC |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-026-100-009-04</b><br><br>PROPERTY ADDRESS:<br><b>S M18<br/>BEAVERTON, MI 48612</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>JANICE ALLEN R & DEBORAH L<br>542 TERRACE CT<br>CANTON MI 48188  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$26</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 11,550   | 12,127   |
| 2. ASSESSED VALUE:  |  | 16,800   | 25,400   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 16,800   | 25,400   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>SEC 26 18 2W PART OF S 1/2 OF NE 1/4 COM AT NE 1/4 COR OF SEC TH S ALONG E SEC LINE 1321.70FT TH S 89° 46' 25" W ALONG N 1/8 LINE 1264FT TH S 89° 47' 20" W ALONG E-W 1/4 LINE 929FT TH N 476.88FT TH N 89° 46' 25" E 929FT TH S 477.13FT TO POB TH CONT S 477.13FT TO E-W 1/4 LINE TH S 89° 47' 20" W ALONG E-W 1/4 LINE 929FT TH N 476.88FT TH N 89° 46' 25" E 929FT TO POB ALSO EASEMNT AS REC |  |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-026-100-010-00</b><br><br>PROPERTY ADDRESS:<br><b>2142 S M18<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HOLT TAMMY<br>2142 S M18<br>GLADWIN MI 48624                                  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$39</b>                          | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 30,116  | 31,621   | 1,505  |
| 2. ASSESSED VALUE:   | 38,300  | 43,800   | 5,500  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 38,300  | 43,800   | 5,500  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 26 18 2W PARCEL COM NE COR OF S 1/2 OF NE 1/4 TH S 450FT TH W 400FT TH N 450FT TH E 400 TO POB EXC S 120FT THEREOF |   |  |  |

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|------------------------|--------------------------|---|

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-026-100-010-01</b><br><br>PROPERTY ADDRESS:<br><b>2144 S M18<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>LEE TROY C<br>723 TURKEY CREEK<br>ALACHUA FL 32615                        | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$2,645</b>                   | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 0  | 59,800   | 59,800                                       |
| 2. ASSESSED VALUE:   | 0  | 59,800   | 59,800                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 0  | 59,800   | 59,800                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 26 18 2W PARCEL COM 330FT S OF NE CORNER OF S 1/2 OF NE 1/4 TH S 120FT TH W 400FT TH N 120FT TH E 400FT TO POB |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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L-4400

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-026-100-011-00</b><br><br>PROPERTY ADDRESS:<br><b>2150 S M18<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MURPHY MISTY<br>2150 S M18<br>GLADWIN MI 48624                       |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$39</b>                    |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 17,593   | 18,472   |
| 2. ASSESSED VALUE:  |  | 24,700   | 29,000   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 24,700   | 29,000   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>SEC 26 18 2W PART OF S 1/2 OF NE 1/4-COM 450FT S OF NE COR TH S 150FT TH W 400FT TH N 150FT TH E 400FT TO POB |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-026-100-012-00</b><br><br>PROPERTY ADDRESS:<br><b>2156 M18<br/>BEAVERTON, MI 48612</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>CASSADAY BRIAN<br>695 S M18<br>GLADWIN MI 48624   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 201 (COMMERCIAL-IMPROVED)   |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 201 (COMMERCIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$220</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 99,435   | 104,406  | 4,971  |
| 2. ASSESSED VALUE:   | 119,800  | 127,700  | 7,900  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 119,800  | 127,700  | 7,900  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 26 T18N R2W P/O S 1/2 OF NE 1/4 COM 400FT W OF NE CRNR TH S 600FT TH W 854FT TH N 600FT TH E 854FT TO POB. TGTHR W/ESMNTS AS REC & E 3.73 FT OF W 66FT OF N 1/2 OF N 1/2 OF SE 1/4 OF NE 1/4 |  |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-026-100-013-00</b><br><br>PROPERTY ADDRESS:<br><b>2200 S M18<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>STRUNK KENNETH RAY & KRISTINA<br>2200 S M18<br>GLADWIN MI 48624  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$56</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 42,687  | 44,821   | 2,134  |
| 2. ASSESSED VALUE:  | 65,200  | 77,400   | 12,200                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 65,200  | 77,400   | 12,200                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 26 18 2W PART OF SE 1/4 OF NE 1/4 BEG N ALONG E SEC LINE 100FT FROM E 1/4 COR OF SEC TH CONT N 262.50FT TH S 89DEG 46MIN 25SEC W 1264FT TH S 362.13FT TO E-W 1/4 LINE TH N 89DEG 47MIN 20SEC E 1064FT TH N 100FT TH N 89DEG 47MIN 20SEC E 200FT TO POB TOGETHER WITH EASEMENT FOR INGRESS & EGRESS AS REC |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-026-100-014-00</b><br><br>PROPERTY ADDRESS:<br><b>2162 S M18<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SHOOLTZ BRIAN<br>476 WHITE RD<br>GLADWIN MI 48624  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$60</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 45,836  | 48,127   |
| 2. ASSESSED VALUE:  |  | 56,500  | 68,300   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 56,500  | 68,300   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 26 18 2W PART OF SE 1/4 OF NE 1/4 BEG N ALONG E SECTION LINE 362.50FT FROM E 1/4 COR TH CONT N 360FT TH S 89DEG 46MIN 25SEC W 1264FT TH S 360FT TH N 89DEG 46MIN 25SEC E 1264FT TO POB SUBJ TO RD EASEMENT ON OVER & ACROSS N & E SIDE THEREOF.<br>DESC CORR 10/28/15 |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-026-200-001-00</b><br><br>PROPERTY ADDRESS:<br><b>3755 PARKER RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BADGER WILLIAM S & LORENE J<br>3969 PARKER RD<br>GLADWIN MI 48624                                     | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$108</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 81,969  | 86,067   | 4,098  |
| 2. ASSESSED VALUE:   | 147,100   | 169,400  | 22,300                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 147,100   | 169,400  | 22,300                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 26 18 2W NW 1/4 EXC COM NW COR OF SEC TH E 346FT TH S 240FT TH W 154FT TH S 120FT TH W 192FT TH N 360FT TO POB ALSO EXC E 10RDS OF N 32RDS |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-026-200-002-00</b><br><br>PROPERTY ADDRESS:<br><b>3751 W PARKER RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>FRYE KEVIN II<br>3751 W PARKER RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)                                  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$21</b>     |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 16,320  | 17,136   |
| 2. ASSESSED VALUE:   |  | 23,800  | 28,200   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 23,800  | 28,200   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 26 18 2W COM NE COR OF NW 1/4 TH S 32RDS TH W 10RDS TH N 32RDS TH E 10RDS TO POB           |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).



# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-026-200-003-00</b><br><br>PROPERTY ADDRESS:<br><b>3969 PARKER RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BADGER WILLIAM S & LORENE J<br>3969 PARKER RD<br>GLADWIN MI 48624 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$66</b>              | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 50,470                            | 52,993  | 2,523  |
| 2. ASSESSED VALUE:   | 73,900                            | 83,500  | 9,600  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 73,900                            | 83,500  | 9,600  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 26 18 2W COM NW COR OF SEC TH E 346FT TH S 240FT TH W 154FT TH S 120FT TH W 192FT TH N 360FT TO POB    |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-026-300-001-02</b><br><br>PROPERTY ADDRESS:<br><b>3850 HOWARD RD<br/>BEAVERTON, MI 48612</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BREAULT SHARON S & BOAKES JUDITH<br>1007 N SPRING<br>GLADWIN MI 48624  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>40.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$21</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 11,348   | 11,915   |
| 2. ASSESSED VALUE:  |  | 65,000   | 72,200   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 65,000   | 72,200   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |  |  |
| LEGAL DESCRIPTION:<br>P/O SE¼ OF SW¼ OF SEC 26 T18N R2W DESCR AS COMM AT S¼ CRNR TH S 89°04'12"W 804.13 FT TO POB; TH S 89°04'12" W 476. 77 FT TO W½ LNE OF SEC 26; TH N 00°01'37" W 1312.02 FT TH N 89°34'25"E 484.63 FT; TH S 00°19'10"W 1307.91 FT TO POB. 14.454 A +/-<br>SUBJECT TO: RESTRICTIONS RESERVATIONS ESMNTS AGRMNTS COVNTS RIGHTS-OF-WAY ZONING AND GOV'T REGULATIONS IF ANY.<br>SPLIT/COMBINED ON 11/19/2021 FROM 100-026-300-001-00; |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-026-300-001-03</b><br><br>PROPERTY ADDRESS:<br><b>HOWARD RD<br/>BEAVERTON, MI 48612</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BREAULT SHARON S & BOAKES JUDITH<br>1007 N SPRING<br>GLADWIN MI 48624  |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 402 (RESIDENTIAL-VACANT)  |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 402 (RESIDENTIAL-VACANT)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$7</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 5,337                             | 5,603   | 266  |
| 2. ASSESSED VALUE:  | 39,400                            | 39,800  | 400  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 39,400                            | 39,800  | 400  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br>P/O SE¼ OF SW¼ OF SEC 26 T18N R2W DESCR AS COMM AT S¼ CRNR SEC 26; TH S 89°04'12" W 165.04 FT TO POB; TH S 89°04'12" W 639.09 FT; TH N 00°19'10"E 1307.91 FT TO S½ LNE OF SEC 26; TH N 89°34'25" E 639.00 FT TH S 00°19'10"W 1302.29 FT TO POB. 19.143 A +/- SUBJ TO: RESTRICTIONS RESERVATIONS ESMNTS AGRMNTS COVNTS ROW ZONING & GOV'T REGULATIONS IF ANY.<br><br>SPLIT/COMBINED ON 11/19/2022 FROM 100-026-300-001-01; |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-026-300-002-01</b><br><br>PROPERTY ADDRESS:<br><b>3820 HOWARD RD<br/>BEAVERTON, MI 48612</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>GRICE GERALD S & PENNY J<br>3820 HOWARD RD<br>BEAVERTON MI 48612  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$164</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 124,950   | 131,197  |
| 2. ASSESSED VALUE:   |  | 126,100   | 144,100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 126,100   | 144,100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>E 10RDS OF SE 1/4 OF SW 1/4 AND ALSO NE 1/4 OF SW 1/4 OF SEC 26 T18N-R2W DESC AS COMM AT S 1/4 CRNR OF SEC 26; TH N 00° 19' 10" E 1300.84 FT TO POB; TH S 89°34'25" W 1288.64 FT; TH N 00°01'37" W 1312.02 FT; TH S 89°55'44" E 1296.48 FT; TH S 00° 19'10" W 1300.84 FT TO POB. 43.765 A +/-<br>SUBJECT TO: RESTRICTIONS RESERVATIONS ESMNTS AGRMNTS COVNTS RIGHTS-OF-WAY ZONING AND GOVERNMENTAL REGULATIONS IF ANY. |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-026-300-003-01</b><br><br>PROPERTY ADDRESS:<br><b>MCCULLOCH RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>KROLL JOSH E & JORDAN H<br>2367 MCCULLOCH RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$41</b>                |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 18,375   | 19,293   |
| 2. ASSESSED VALUE:  |  | 26,700   | 40,400   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 26,700   | 40,400   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br><br>SEC 26 T18N R2W N 547.00 FT OF NW 1/4 OF SW 1/4<br>SPLIT 2007 FROM 100-026-300-003-00;                |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-026-300-003-02</b><br><br>PROPERTY ADDRESS:<br><b>2367 MCCULLOCH RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>KROLL JORDAN & KATHERINE<br>2367 MCCULLOCH RD<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                       |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$98</b>              | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 74,800  | 78,540   | 3,740  |
| 2. ASSESSED VALUE:   | 74,800  | 83,200   | 8,400  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 74,800  | 83,200   | 8,400  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 26 T18N R2W NW 1/4 OF SW 1/4 EXC N 547.00 FT THEREOF<br>SPLIT 2007 FROM 100-026-300-003-00;            |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-026-300-004-01</b><br><br>PROPERTY ADDRESS:<br><b>2395 MCCULLOCH RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>CAMP ALTON R & JESSICA<br>5710 S M18<br>BEAVERTON MI 48612 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)                                       |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$19</b>          |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 8,627  | 9,058  |
| 2. ASSESSED VALUE:  |  | 12,500   | 29,100   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 12,500   | 29,100   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>SEC 26 T18N R2W N 1/2 OF NW 1/4 OF SW 1/4 OF SW 1/4   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

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|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-026-300-004-02</b><br><br>PROPERTY ADDRESS:<br><b>3972 HOWARD RD<br/>BEAVERTON, MI 48612</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>OHARE ABBY LYN<br>3972 HOWARD RD<br>BEAVERTON MI 48612  |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$86</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 65,940                            | 69,237  | 3,297  |
| 2. ASSESSED VALUE:   | 68,600                            | 83,300  | 14,700                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 68,600                            | 83,300  | 14,700                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br><br>P/O W 1/2 OF SW 1/4 OF SW 1/4 OF SEC 26 T18N R2W GROUT TOWNSHIP GLADWIN CO MI DESCR AS: BEG AT SW CRNR OF SEC 26; TH N89°04'09" E 440.44 FT; TH N01°00'10" W 425.00 FT; TH N58°01'24" E 242.29 FT; TH N00°11'47" W 438.43 FT; TH S89°25'58" W 643.35 FT; TH S00°22'01" E 992.48 FT TO POB. 12.32 A +/-<br><br>SUBJ TO ANY RESTR RESERV ESMNTS ROW AND ZONING OR GVRMNTL REG OF REC.<br><br>SPLIT FROM 100-026-300-004-00 ON 06/07/2021 INTO 100-026-300-004-02 100-026-300-004-03; |                                   |   |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
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L-4400

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|   |                |   |  |
|---|----------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-026-300-004-03</b><br><br>PROPERTY ADDRESS:<br><b>3950 W HOWARD RD<br/>BEAVERTON, MI 48612</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>OVERFIELD ELIZABETH<br>3950 W HOWARD RD<br>BEAVERTON MI 48612  |                | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |                |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |                | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:  | <b>\$1,839</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   | 0              | 70,104  | 70,104   |
| 2. ASSESSED VALUE:  | 78,700         | 90,700  | 12,000   |
| 3. TENTATIVE EQUALIZATION FACTOR:   | 1.000          |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 78,700         | 90,700  | 12,000   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                |   |  |
| LEGAL DESCRIPTION:<br>P/O W 1/2 OF SW 1/4 OF SW 1/4 OF SEC 26 T18N R2W GROUT TOWNSHIP GLADWIN CO MI DESCR AS: COMM AT SW CRNR OF SEC 26; TH N89°04'09" E 440.44 FT TO POB; TH CONT N89°04'09" E 200.00 FT; TH N00°11'47' W 550.00 FT; TH S58°01'24" W 242.29 FT; TH S01°00'10"E 425.00 FT TO POB. 2.28 A +/-<br><br>SUBJ TO ANY RESTR RESERV ESMNTS ROW AND ZONING OR GVRMNTL REG OF REC<br>SPLIT/COMBINED ON 06/07/2021 FROM 100-026-300-004-00; |                |   |  |

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|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-026-300-005-01</b><br><br>PROPERTY ADDRESS:<br><b>3882 HOWARD RD<br/>BEAVERTON, MI 48612</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MCCULLOCH TAMERA L & WILLIS H IV<br>3882 HOWARD RD<br>BEAVERTON MI 48612 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 402 (RESIDENTIAL-VACANT)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 402 (RESIDENTIAL-VACANT)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$12</b>                        |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 8,833   | 9,274  |
| 2. ASSESSED VALUE:  |  | 15,700  | 26,200   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 15,700  | 26,200   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 26 18 2 W W240FT OF S 907.4FT OF E 1/2 OF SW 1/4 OF SW 1/4  |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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L-4400

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-026-300-005-02</b><br><br>PROPERTY ADDRESS:<br><b>3882 HOWARD RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MCCULLOCH TAMERA L & WILLIS H IV<br>3882 HOWARD RD<br>BEAVERTON MI 48612 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$92</b>                        |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 69,814  | 73,304   |
| 2. ASSESSED VALUE:  |  | 90,000  | 106,900  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 90,000  | 106,900  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |   |  |
| LEGAL DESCRIPTION:<br>SEC 26 18 2W E 1/2 OF SW1/4 OF SW1/4 EXC THE W 240FT OF S 907.4 FT THEREOF  |  |   |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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|  |   |  |  |
|--|---|--|--|
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| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>FOLEY ZENO<br>2238 S M18<br>BEAVERTON MI 48612  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$66</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 50,608  | 53,138   | 2,530  |
| 2. ASSESSED VALUE:   | 63,300  | 76,900   | 13,600                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 63,300  | 76,900   | 13,600                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 26 18 2W COM NE COR OF NE 1/4 OF SE 1/4 TH W 685FT TH S 286FT TH E 685FT TH N 286FT TO POB-FISH POND ALSO THAT PART OF SE 1/4 OF NE 1/4 COM AT SE COR THEREOF TH N 100FT TH W 200FT TH S 100FT TH E 200FT TO POB |   |  |  |

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Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).



# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-026-400-003-10</b><br><br>PROPERTY ADDRESS:<br><b>2302 S M 18</b><br><b>BEAVERTON, MI 48612</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>GROVE STEPHEN H<br>2749 W YOUNG RD<br>GLADWIN MI 48624  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 201 (COMMERCIAL-IMPROVED)   |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 201 (COMMERCIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$89</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 40,400   | 42,420   |
| 2. ASSESSED VALUE:   |  | 40,400   | 50,900   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 40,400   | 50,900   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 26 T18N R2W PART OF NE 1/4 OF SE 1/4 COM S 00°05'52" W 516.76 FT ALG E SEC LINE FROM E/4 COR TH CONT S 00°05'52" W 800.00 FT TH N 89°44' 23" W 365.00 TH N 00°05'52" E 800.00 FT TH S 89°44' 23" E 365.00 FT TO POB. 6.7 AC<br>COMBINE ON 09/30/2006 FROM 100-026-400-003-00 100-026-401-003-01; |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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L-4400

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|   |                                   |  |  |
|---|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-026-400-004-00</b><br><br>PROPERTY ADDRESS:<br><b>HOWARD RD<br/>BEAVERTON, MI 48612</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SOVA BARRY & DEAN<br>10650 BIRCH<br>TAYLOR MI 48180  |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$684</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 91,218                            | 106,678  | 15,460                                       |
| 2. ASSESSED VALUE:  | 127,700                           | 140,300  | 12,600                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 127,700                           | 140,300  | 12,600                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |  |  |
| LEGAL DESCRIPTION:<br><br>SEC 26 18 2W W 1/2 OF SE 1/4 AND THE SE 1/4 OF THE SE 1/4 COM AT A POINT 495 FT N OF THE SE COR OF THE W 1/2 OF THE SE 1/4 TH W 577.5 FT TH S 495 FT TH W 522.5 FT TH N 660 FT TH W 220 FT TH N 1980 FT TH E 1320 FT TH S 1320 FT TH E 200 FT TH S TO THE WATERS EDGE TH SWLY ALNG THE WATER TO THE POB |                                   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

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L-4400

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-026-400-005-00</b><br><br>PROPERTY ADDRESS:<br><b>3800 W HOWARD RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>CASSADAY BRIAN<br>695 S M18<br>GLADWIN MI 48624         | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                             |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$39</b>    | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 17,557   | 18,434   | 877  |
| 2. ASSESSED VALUE:   | 23,500   | 36,300   | 12,800                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 23,500   | 36,300   | 12,800                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 26 T18N R2W COM SW COR OF W 1/2 OF SE 1/4 TH N 660FT TH E 220FT TH S 660FT TH W 220FT TO POB |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-026-400-006-00</b><br><br>PROPERTY ADDRESS:<br><b>3768 W HOWARD RD<br/>BEAVERTON, MI 48612</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>KROLL RAY E<br>3768 W HOWARD RD<br>BEAVERTON MI 48612    |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)                                     |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:                    | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 31,043                            | 48,195  | 17,152                                       |
| 2. ASSESSED VALUE:  | 39,000                            | 86,800  | 47,800                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 39,000                            | 86,800  | 47,800                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                 |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 26 18 2W COM SE COR OF W 1/2 OF SE 1/4 TH N 495FT TH W 577.5FT TH S 495FT TH E 577.5FT TO POB |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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**Notice of Assessment, Taxable Valuation, and Property Classification**

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |                                   |  |  |
|---|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-026-400-007-00</b><br><br>PROPERTY ADDRESS:<br><b>3506 HOWARD RD<br/>BEAVERTON, MI 48612</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WARDIN BENJAMIN & RACHEL<br>17727 ROOSEVELT RD<br>HEMLOCK MI 48626   |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$22</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 9,753                             | 10,240   | 487  |
| 2. ASSESSED VALUE:  | 10,400                            | 15,700   | 5,300  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 10,400                            | 15,700   | 5,300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |  |  |
| LEGAL DESCRIPTION:<br>SEC 26 18 2W PART OF SE 1/4 OF SE 1/4 BEG N 89° 31' W 241.55FT ALONG S SEC LINE TH CONT N 89° 31' W 68.56FT; TH N 01° 37' E 197.43 FT; TH N 89°24'30" W 30 FT; N .5 FT; TH N 79° 12' 49" E 11.14FT; TH N 05° 04' 52" W 40FT; TH N 89° 11' 54" W 151.72FT ; TH N 06° 08' 09" W 123.69FT; TH N 28° 00' 11" E 110.50FT ; TH N 74° 32' 41" E 161.48FT TH N 01° 56' 24" W 141.89FT TH S 89° 27' E 12.30FT TH N 00° 50'02" E 147.80FT TH S 89° 52'0" E 54.90FT TH S 00° 07'00" E 200FT TH N 89° 52" W 59.72FT S 00° 45' 01" W 87.56FT TH S 00° 20' 26" W 345.39FT TH S 36 ° 23' 54" E 64.03 FT TH S 00° 4" E 111.18 FT TO POB |                                   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN,MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-026-400-008-00</b><br><br>PROPERTY ADDRESS:<br><b>2370 S M18<br/>BEAVERTON, MI 48612</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>CORNELL CHARLES ALLEN JR<br>2370 S M18<br>BEAVERTON MI 48612  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>76.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$41</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 26,774   | 28,112   | 1,338  |
| 2. ASSESSED VALUE:   | 45,700   | 48,800   | 3,100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 45,700   | 48,800   | 3,100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 26 18 2W THAT PART OF SE 1/4 OF SE 1/4 COM 65 FT W OF NE COR THEREOF TH S 100FT TH W 218FT TH N 100FT TH E 218FT TO POB<br>ALSO N 100FT OF OF PARCEL DESC AS COM 100FT S OF NE COR OF SE 1/4 OF SE 1/4 TH S 300FT TH W 265FT TH N 300FT TH E 265FT TO<br>POB |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-026-400-009-00</b><br><br>PROPERTY ADDRESS:<br><b>S M18<br/>BEAVERTON, MI 48612</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>PHILLIPS JARED A<br>2426 S M18<br>BEAVERTON MI 48612  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 402 (RESIDENTIAL-VACANT)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 402 (RESIDENTIAL-VACANT)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$8</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 5,856   | 6,148  |
| 2. ASSESSED VALUE:   |  | 8,600   | 9,000  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 8,600   | 9,000  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |   |  |
| LEGAL DESCRIPTION:<br>SEC 26 T18N R2W COM 200 FT S OF NE COR OF SE 1/4 OF SE 1/4 TH S 200 FT TH N 89 DEG 52' W 265 FT TH N 200 FT TH S 89 DEG 52' E 265 FT TO POB. |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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L-4400

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-026-400-010-00</b><br><br>PROPERTY ADDRESS:<br><b>2430 S M18<br/>BEAVERTON, MI 48612</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>PHILLIPS JARED<br>2426 S M18<br>BEAVERTON MI 48612                           | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$10</b>                         | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 7,564   | 7,942  | 378  |
| 2. ASSESSED VALUE:  | 11,200  | 11,800   | 600  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 11,200  | 11,800   | 600  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 26 T18N R2W COM 520FT S & 65FT W OF NE COR OF SE 1/4 OF SE 1/4 TH S 120FT TH W 150FT TH N 120FT TH E 150FT TO POB |   |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-026-400-010-01</b><br><br>PROPERTY ADDRESS:<br><b>S M18<br/>BEAVERTON, MI 48612</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>PRICE STEVEN T<br>2388 S M18<br>BEAVERTON MI 48612                             |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 2,819                             | 2,959   | 140  |
| 2. ASSESSED VALUE:  | 3,400                             | 3,600   | 200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 3,400                             | 3,600   | 200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 26 18 2W PARCEL COM 640FT S & 65FT W OF NE COR OF SE 1/4 OF SE 1/4 TH S 80FT TH W 150FT TH N 80FT TH E 150FT TO POB |                                   |   |  |

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|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-026-400-011-00</b><br><br>PROPERTY ADDRESS:<br><b>HOWARD RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SOVA BARRY & DEAN<br>10650 BIRCH<br>TAYLOR MI 48180  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$7</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 3,144  | 3,301  |
| 2. ASSESSED VALUE:  |  | 3,900  | 5,300  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 3,900  | 5,300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>SEC 26 18 2W PART OF SE 1/4 OF SE 1/4 COM 200FT E OF NW COR TH E 600FT TH S 70FT TH W TO WATERS EDGE TH WLY & NLY ALONG WATERS EDGE TO PT DUE S OF POB TH N BACK TO POB |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

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Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

**Notice of Assessment, Taxable Valuation, and Property Classification**

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |  |  |
|---|--|--|--|
| <b>FROM:</b><br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | <b>PARCEL IDENTIFICATION</b><br><br>PARCEL NUMBER: <b>100-026-400-012-00</b><br><br>PROPERTY ADDRESS:<br><b>2375 CORNELL DR<br/>BEAVERTON, MI 48612</b>  |  |
| <b>OWNER'S NAME &amp; ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:</b><br><br>GARVIE CHARLES L & THOMAS J<br>1168 BADGER RD<br>BEAVERTON MI 48612   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| <b>ASSESSMENT CHANGE REASONS</b><br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$1,075</b>   |  | <b>PRIOR AMOUNT<br/>YEAR: 2023</b>   | <b>CURRENT<br/>TENTATIVE AMOUNT<br/>YEAR: 2024</b> |
| <b>1. TAXABLE VALUE:</b>  |  | 11,821   | 31,312   |
| <b>2. ASSESSED VALUE:</b>   |  | 14,500   | 37,000   |
| <b>3. TENTATIVE EQUALIZATION FACTOR:</b> 1.000  |  |  |  |
| <b>4. STATE EQUALIZED VALUE (SEV):</b>  |  | 14,500   | 37,000   |
| <b>5. There WAS or WAS NOT a transfer of ownership on this property in 2023</b> <b>WAS NOT</b>  |  |  |  |
| <b>LEGAL DESCRIPTION:</b><br><br>SEC 26 T18N R2W PARCEL IN SE 1/4 OF SE 1/4 COM SE COR OF SEC TH N 00DEG 27'W 857.13FT ALG CTR LN HWY M-18 TH N 89DEG 52' W 265FT TO T POB TH N 00DEG 07' W 360FT TH N 89DEG 52' W 18FT TH N 00DEG 07' W 100FT TH N 89DEG 52' W 133.81FT ALG S 1/8 LINE TH S 00DEG 04' W 100FT TH N 89DEG 52' W 36.90FT TH S 05DEG 18' E 308.70FT TH ON A 58.75FT RADIUS CURVE TO LEFT HAVING A LONG CHORDD BEARING S 47DEG 35' E 79.05FT TH S 89DEG 52' E 103.49FT TO POB EXC S 160FT THEREOF. |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                               |                                 |  |
|-------------------------------|---------------------------------|--|
| <b>Name:</b><br>DAVID J BROWN | <b>Phone:</b><br>(231) 881-4000 | <b>Email Address:</b><br>TOWNSHIPASSESSING@GMAIL.COM |
|-------------------------------|---------------------------------|--|

|  |
|--|
| <b>March Board of Review Appeal Information. The board of review will meet at the following dates and times:</b><br><br>2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER. |
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## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-026-400-012-01</b><br><br>PROPERTY ADDRESS:<br><b>2385 CORNELL DR<br/>BEAVERTON, MI 48612</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>ANDERSON CHELSEA<br>2385 CORNELL DR<br>BEAVERTON MI 48612  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$44</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 33,843  | 35,535   |
| 2. ASSESSED VALUE:  |  | 43,700  | 44,800   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 43,700  | 44,800   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |   |  |
| LEGAL DESCRIPTION:<br><br>SEC 26 T18N R2W S 160FT OF PARCEL COM AT SE COR OF SEC TH N 00DEG 07' W 857.13FT ALG CTR LN OF HWY M-18 TH N 89DEG 52' W 265FT TO POB TH N 00DEG 07' W 360FT TH N 89DEG 52' W 18FT TH N 00DEG 07' W 100FT TH N 89DEG 52' W 133.81FT TH N 00DEG 04' W 100FT TH N 89DEG 52' W 36.90FT TH S 05DEG 18' E 308.7FT TH ON A 58.75FT RADIUS CURVE TO LFT HAVING A LONG CHORD BEARING S 47DEG 35' E 79.05FT TH S 89DEG 52' E 103.49FT TO POB |  |   |  |

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|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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# THIS IS NOT A TAX BILL

L-4400

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-026-400-013-00</b><br><br>PROPERTY ADDRESS:<br><b>HOWARD RD<br/>BEAVERTON, MI 48612</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>FALOR JERRY M & BRENDA M &<br>FALOR JERRUD D & JEANINE K<br>3720 HOWARD RD<br>BEAVERTON MI 48612   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 402 (RESIDENTIAL-VACANT)   |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 402 (RESIDENTIAL-VACANT)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$5</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 2,071  | 2,174  |
| 2. ASSESSED VALUE:  |  | 4,200  | 5,700  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 4,200  | 5,700  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 26 18 2W PART OF SE 1/4 OF SE 1/4 COM AT SW COR OF LOT 7 OF F & M SUB TH N 01DEG 37MIN E 150FT TH S 68DEG 08MIN 30SEC W 155FT TH S 17DEG 40MIN W 91.75FT TH S 88DEG 23MIN E 167.81FT TO POB |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-026-401-001-00</b><br><br>PROPERTY ADDRESS:<br><b>2372 CORNELL DR<br/>BEAVERTON, MI 48612</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>KORY JOSEPH<br>2372 CORNELL DR<br>BEAVERTON MI 48612   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$137</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 104,776   | 110,014  |
| 2. ASSESSED VALUE:  |  | 134,300   | 153,000  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 134,300   | 153,000  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |   |  |
| LEGAL DESCRIPTION:<br>SEC 26 T18N R2W NE 1/4 OF SE 1/4 EXCEPT COM AT E 1/4 COR TH W ALONG E-W 1/4 LINE 685FT TH S 517.13FT TH S 89 DEG 52' E 320FT TH S 700FT TH N 89DEG 52' W 100FT TH S 100FT TO S 1/8 LINE TH E ALONG E 1/8 LINE 465FT TO E SEC LINE TH N 1317.13FT TO POB |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |                                   |  |  |
|--|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-026-401-002-00</b><br><br>PROPERTY ADDRESS:<br><b>2252 M18<br/>BEAVERTON, MI 48612</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>THAYER THERON & TONI REVOCABLE TRUS<br>125 PEARSON ST<br>BEAVERTON MI 48612   |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$45</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 20,540                            | 21,567   | 1,027  |
| 2. ASSESSED VALUE:   | 25,800                            | 40,400   | 14,600                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 25,800                            | 40,400   | 14,600                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |  |  |
| LEGAL DESCRIPTION:<br>SEC 26 18 2W PART OF NE 1/4 OF SE 1/4 BEG N ALONG E SEC LINE 2117.13FT FROM SE COR OF SEC TH CONT N 231.13FT TH N 89DEG 52MIN W 685FT TH S 231.13FT TH S 89DEG 52MIN E 685T TO POB |                                   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |                                   |  |  |
|--|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-026-401-003-10</b><br><br>PROPERTY ADDRESS:<br><b>CORNELL DR<br/>BEAVERTON, MI 48612</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>GARVIE CHARLES L II &<br>GARVIE THOMAS JOSEPH SR<br>2375 CORNELL DR<br>BEAVERTON MI 48612 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |                                   |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 552                               | 579  | 27   |
| 2. ASSESSED VALUE:   | 1,800                             | 3,000  | 1,200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 1,800                             | 3,000  | 1,200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |  |  |
| LEGAL DESCRIPTION:<br>SEC 26 T18N R2W S 100FT OF E 465FT OF NE 1/4 OF SE 1/4 EXC E 365FT THEREOF   |                                   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).



# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-027-100-001-00</b><br><br>PROPERTY ADDRESS:<br><b>PARKER RD &amp; MCCULLOCH RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WARNER WAYNE E & GLORIA F<br>4098 PARKER RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)                                    |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$16</b>               |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 12,171  | 12,779   |
| 2. ASSESSED VALUE:   |  | 55,300  | 55,400   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 55,300  | 55,400   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |   |  |
| LEGAL DESCRIPTION:<br>SEC 27 T18N R2W NE 1/4 OF NE 1/4 EXC 1SQ A IN SE COR & A SECOND SQ A N OF 1ST SQ A                       |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-027-100-002-00</b><br><br>PROPERTY ADDRESS:<br><b>2110 MCCULLOCH RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>PORTER RUSHELL MINNIE (LE)<br>2110 MCCULLOCH RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$47</b>                   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 35,564  | 37,342   |
| 2. ASSESSED VALUE:   |  | 48,300  | 51,100   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 48,300  | 51,100   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 27 18 2W 1SQ A IN SE COR OF NE 1/4 OF NE 1/4   |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-027-100-003-00</b><br><br>PROPERTY ADDRESS:<br><b>MCCULLOCH RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>PORTER JAMES R JR<br>2110 MCCULLOCH RD<br>GLADWIN MI 48624                      |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$28</b>                               |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 12,566   | 13,194   |
| 2. ASSESSED VALUE:   |  | 18,900   | 15,700   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 18,900   | 15,700   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>SEC 27 18 2W COM 208.75FT N OF SE COR OF NE 1/4 OF NE 1/4 TH W 208.75FT TH N 208.75FT TH E 208.75FT TH S 208.75FT TO POB |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-027-100-004-00</b><br><br>PROPERTY ADDRESS:<br><b>4147 PARKER RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MILLER JOE J & LIZZIE J<br>4147 PARKER RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>98.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)                                  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$208</b>            |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 156,600  | 164,430  |
| 2. ASSESSED VALUE:   |  | 156,600  | 182,900  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 156,600  | 182,900  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>SEC 27 T18N R2W W 1/2 OF NE 1/4  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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# THIS IS NOT A TAX BILL

L-4400

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-027-100-005-00</b><br><br>PROPERTY ADDRESS:<br><b>MCCULLOCH RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WARNER JOSEPH H & LINDA L<br>4175 W LANG RD<br>BEAVERTON MI 48612 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                       |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$50</b>                 |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 22,760   | 23,898   |
| 2. ASSESSED VALUE:   |  | 53,500   | 66,500   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 53,500   | 66,500   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>SEC 27 18 2W SE 1/4 OF NE 1/4  |  |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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L-4400

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|  |              |  |  |
|--|--------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |              | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-027-200-001-01</b><br><br>PROPERTY ADDRESS:<br><b>2065 S GROUT<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HERSHBERGER TOBIE M & RACHEL T<br>2056 S GROUT<br>GLADWIN MI 48624  |              | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |              |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |              |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |              | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:   | <b>\$282</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |              | 127,337  | 133,703  |
| 2. ASSESSED VALUE:   |              | 131,600  | 154,300  |
| 3. TENTATIVE EQUALIZATION FACTOR:  | 1.000        |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |              | 131,600  | 154,300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |              |  |  |
| LEGAL DESCRIPTION:<br><br>SEC 27 18 2W PART OF N 1/2 OF NW 1/4 BEG 941FT S OF NW COR OF SEC TH S 379FT M/L TO FENCE LINE TH ELY ALONG SD FENCE LINE 989FT M/L TO CENTER OF CARR DRAIN TH NWLY ALONG CENTER OF SD DRAIN 290 TO CENTER OF DITCH TH W 528FT ALONG CENTER OF SD DITCH TO POB |              |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-027-200-001-02</b><br><br>PROPERTY ADDRESS:<br><b>4467 PARKER RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MILLER SAMUEL D & SUSAN D<br>4467 PARKER RD<br>GLADWIN MI 48624            |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 101 (AGRICULTURAL-IMPROVED)  |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 101 (AGRICULTURAL-IMPROVED)  |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:                                      | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 111,546                           | 117,123   | 5,577  |
| 2. ASSESSED VALUE:  | 117,300                           | 143,500   | 26,200                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 117,300                           | 143,500   | 26,200                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 27 18 2W ALL THAT PART OF N 1/2 OF NW 1/4 LYING W OF CARR DRAIN EXC S 379FT THEROF AS REC SPLIT 1999 LC 510/775 |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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L-4400

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|   |                                   |  |  |
|---|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-027-200-001-14</b><br><br>PROPERTY ADDRESS:<br><b>PARKER RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>PARTAKA LEONARD A & BARBARA A &<br>PARTAKA LEONARD A II ETAL<br>1594 MANCHESTER WAY<br>GLADWIN MI 48624  |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$26</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 11,889                            | 12,483   | 594  |
| 2. ASSESSED VALUE:  | 23,400                            | 42,500   | 19,100                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 23,400                            | 42,500   | 19,100                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |  |  |
| LEGAL DESCRIPTION:<br>E 1/2 OF E 1/2 OF NE 1/4 OF NW 1/4 SEC 27 T18N R2W BEG @ N 1/4 CRNR; TH S 00°11'53" E 1319.50 FT; TH S 89°30'45" W 330.96 FT; TH N 00°12'01" W 1319.38 FT; TH N 89°29'30" E 331.01 FT TO POB.<br>10.025 A |                                   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|  |  |   |   |
|--|--|---|---|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: 100-027-200-001-15<br><br>PROPERTY ADDRESS:<br>PARKER RD<br>GLADWIN, MI 48624   |   |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>PARTAKA CHRISTOPHER<br>4114 MARTIN RD<br>MUSSEY MI 48014  |  | PRINCIPAL RESIDENCE EXEMPTION<br><br>% Exempt As "Homeowners Principal Residence": .00%<br>% Exempt As "Qualified Agricultural Property": .00%<br>% Exempt As "MBT Industrial Personal": .00%<br>% Exempt As "MBT Commercial Personal": .00%<br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |   |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |   |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |   |   |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: 1.05   |   |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: \$13  |  | PRIOR AMOUNT<br>YEAR: 2023  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: 2024 |
| 1. TAXABLE VALUE:  |  | 5,737   | 6,023                                     |
| 2. ASSESSED VALUE:   |  | 9,200   | 9,700                                     |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |   |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 9,200   | 9,700                                     |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 WAS NOT   |  |   |   |
| LEGAL DESCRIPTION:<br><br>SEC 27 T18 R2W P/O NE 1/4 OF NW 1/4 COMM @ NW CRNR OF SEC 27; TH N 89°29'30" E 1472.34 FT TO POB; TH N 89°29'30" E 215 FT; TH S 00°30'30" E 242 FT; TH S 89°29'30" W 215 FT; TH N 00°30'30" W 242 FT TO POB.<br><br>2012 SPLIT FROM 100-027-200-001-12 TO 001-13 & 001-14<br>SPLIT ON 08/21/2013 FROM 100-027-200-001-13; TO 001-15 & 001-16 |  |   |   |

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|                        |                          |   |
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Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-027-200-001-16</b><br><br>PROPERTY ADDRESS:<br><b>4389 PARKER RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>PARTAKA LEONARD A & ETAL<br>1594 MANCHESTER WAY<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$243</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 109,739  | 115,225  |
| 2. ASSESSED VALUE:   |  | 111,900  | 128,200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 111,900  | 128,200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>SEC 27 18 2W THAT PART OF N 1/2 OF NW 1/4 LYING E OF CARR DRAIN EXC COM 899.42FT E OF NW COR OF SEC TH E ALG SEC LINE 572.92 TH S 275.90FT TH W 713.6FT TH N 26DEG 31"E PARA TO AND 15FT E OF C/L OF CARR DRAIN 309.70FT TO POB SUBJ TO CO DRAIN ROW ALSO EXC E 1/2 OF E 1/2 OF NE 1/4 OF NW 1/4 AND ALSO EXC THAT PART OF N 1/2 OF NW 1/4 COMM 1472.34 FT E OF NW COR TH S 242 FT TH E 215 FT TH N 242 FT TH W 215 FT TO POB. 2012 SPLIT FROM 100-027-200-001-12 TO 001-13 & 001-14 SPLIT ON 08/21/2013 FROM 100-027-200-001-13; TO 001-15 & 001-16 |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

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IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

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L-4400

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-027-200-002-01</b><br><br>PROPERTY ADDRESS:<br><b>4407 PARKER RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BURNS VALOIS<br>4407 PARKER RD<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$49</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 37,205  | 39,065   |
| 2. ASSESSED VALUE:  |  | 50,600  | 75,300   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 50,600  | 75,300   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 27 T18N R2W PART OF N 1/2 OF NW 1/4 BEG ON N SEC LINE N 89DEG 30MIN E 899.42FT FROM NW COR OF SEC TH N 89DEG 30MIN E ALONG SD SEC LINE 415FT TH S 00DEG 30MIN E 275.90FT TH S 89DEG 30MIN W 555.68FT TH N 26DEG 31MIN E TO & 15FT ELY OF CENTER LINE OF CARR DRAIN 309.70FT TO POB SUBJECT TO CO DR ROW |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-027-200-002-02</b><br><br>PROPERTY ADDRESS:<br><b>4395 PARKER RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>FRYE KEVIN & JAMIE<br>4395 PARKER RD<br>GLADWIN MI 48624  |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$33</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 24,877                            | 26,120  | 1,243  |
| 2. ASSESSED VALUE:   | 35,100                            | 40,300  | 5,200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 35,100                            | 40,300  | 5,200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 27 T18N R2W PART OF N 1/2 OF NW 1/4 BEG ON N SEC LINE N 89DEG 30' E 1314.42FT FROM NW COR OF SEC TH CONT N 89DEG 30' E 157.92 TH S 00DEG 30' E 275.90FT TH S 89DEG 30' W 157.92FT TH N 00DEG 30' E 275.9FT TO POB. FROM WD 568/107 |                                   |   |  |

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|                        |                          |   |
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| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).



# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-027-200-003-00</b><br><br>PROPERTY ADDRESS:<br><b>2163 GROUT RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BADGER JAMES & CHERYL<br>2163 S GROUT RD<br>GLADWIN MI 48624 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)                                 |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)   |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$544</b>        | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 106,468                           | 127,191   | 20,723                                       |
| 2. ASSESSED VALUE:  | 129,600                           | 164,800   | 35,200                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 129,600                           | 164,800   | 35,200                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                     |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 27 T18N R2W S 1/2 OF N 1/2 OF S 1/2 OF NW 1/4 & N 1/2 OF S 1/2 OF S 1/2 OF NW 1/4                 |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

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|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-027-200-004-00</b><br><br>PROPERTY ADDRESS:<br><b>2085 GROUT RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>STUTZMAN EMERY D & ELIZABETH A<br>2085 GROUT RD<br>GLADWIN MI 48624 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$163</b>               | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 130,600                           | 136,800   | 6,200  |
| 2. ASSESSED VALUE:   | 130,600                           | 136,800   | 6,200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 130,600                           | 136,800   | 6,200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC27 18 2W N 1/2 OF N 1/2 OF S 1/2 OF NW 1/4  |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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L-4400

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-027-200-005-00</b><br><br>PROPERTY ADDRESS:<br><b>2247 S GROUT<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BECK MARK<br>2247 S GROUT<br>GLADWIN MI 48624        | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                          |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$75</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 56,838  | 59,679   | 2,841  |
| 2. ASSESSED VALUE:  | 87,900  | 91,300   | 3,400  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 87,900  | 91,300   | 3,400  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                             |   |  |  |
| LEGAL DESCRIPTION:<br>SEC27 18 2W S 1/2 OF S 1/2 OF S 1/2 OF NW 1/4   |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-027-300-001-03</b><br><br>PROPERTY ADDRESS:<br><b>2355 GROUT RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SALGAT MADELINE<br>SALGAT PAUL<br>561 GRANT ST<br>IONIA MI 48846   |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$33</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 24,787                            | 26,026  | 1,239  |
| 2. ASSESSED VALUE:  | 36,400                            | 55,100  | 18,700                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 36,400                            | 55,100  | 18,700                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br><br>SEC 27 18 2W PART OF S 1/2 OF SW 1/4 BEG AT A PT N 0DEG 13MIN 10SEC W ALONG W SEC LINE 420.06FT FROM SW COR OF SEC TH CONT N 0DEG 13MIN 10SEC W 892.32FT TH N 89DEG 51MIN 36SEC E 480FT TH S 1DEG 20MIN 11SEC W 567.85FT TH S 30DEG 55MIN 18SEC W 266.13FT TH S 53DEG 25MIN 37SEC W 130.55FT TH S 73 DEG 39MIN 17SEC W 69.97FT TH S 89DEG 59MIN 48SEC W 154.59FT TO POB SD PARCEL TO EXT TO WATERS EDGE |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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L-4400

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|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-027-300-001-04</b><br><br>PROPERTY ADDRESS:<br><b>4390 HOWARD RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>ROBISON WILLIAM L & PATRICIA A<br>4390 HOWARD RD<br>GLADWIN MI 48624  |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$89</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 68,139                            | 71,545  | 3,406  |
| 2. ASSESSED VALUE:   | 85,500                            | 103,100   | 17,600                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 85,500                            | 103,100   | 17,600                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 27 18 2W PART OF S 1/2 OF SW 1/4 BEG AT A PT S 89DEG 49MIN 34SEC E ALONG S SEC LINE 570.79FT FROM SW COR TH CONT S 89DEG 49MIN 34SEC 412.56FT TH N 0DEG 11MIN 22SEC W 1317.76FT TH S 89DEG 51MIN 36SEC W ALONG S 1/8 LINE 504.01FT TH S 1DEG 20MIN 11SEC W 567.85FT TH S 67DEG 42MIN 46SEC E 43.34FT TH S 36DEG 39MIN 41SEC E 131FT TH S 26DEG 54MIN 41 SEC E 159.47FT TH S 39DEG 27MIN 14SEC E 122.69FT TH S 3DEG 44MIN 17SEC E 82.23FT TH S 17DEG 23MIN 36SEC W 139.33FT TH S 27DEG 36MIN 16SEC W 66.97FT TH S 38DEG 44MIN 34SEC W 147.13FT TO POB |                                   |   |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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L-4400

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-027-300-001-05</b><br><br>PROPERTY ADDRESS:<br><b>4374 W HOWARD RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BUCK NORMAN & CARD POLLY<br>4374 W HOWARD RD<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$133</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 45,300  | 50,365   |
| 2. ASSESSED VALUE:  |  | 45,300  | 67,500   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 45,300  | 67,500   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 27 18 2W PART OF S 1/2 OF SW 1/4 COM S 89DEG 49MIN 34SEC E ALONG S SEC LINE 983.35FT FROM SW COR OF SEC TH CONT S 89DEG 49MIN 34SEC E 333FT TH N 0DEG 11MIN 22SEC W 1319.50FT TH S 89DEG 51MIN 36 SEC W ALONG S 1/8 LINE 333FT TH S 0DEG 11MIN 22SEC E 1317.76FT TO POB |  |   |  |

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|------------------------|--------------------------|---|
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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-027-300-001-06</b><br><br>PROPERTY ADDRESS:<br><b>4350 W HOWARD RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>NICKLYN FRANK & REBECCA<br>5844 HURON WOODS DR<br>TAWAS CITY MI 48763  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$2,250</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 61,370   | 112,238  |
| 2. ASSESSED VALUE:  |  | 63,300   | 129,800  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 63,300   | 129,800  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br><br>SEC 27 18 2W PART OF S 1/2 OF SW 1/4 BEG S 89DEG 49MIN 34SEC E ALONG S SEC LINE 1316.35FT FROM SW COR OF SEC TH CONT S 89DEG 49MIN 34SEC E 332.75FT TH N 0DEG 11MIN 22SEC W 1321.41FT TH S 89DEG 51MIN 36SEC W 332.74FT TH S 0DEG 11MIN 22SEC E 1319.59FT FT TO POB |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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L-4400

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|  |  |   |   |
|--|--|---|---|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: 100-027-300-001-11<br><br>PROPERTY ADDRESS:<br>2449 S GROUT<br>GLADWIN, MI 48624  |   |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BLAIN THOMAS B &CHRISTINA<br>2449 S GROUT<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": 100.00%<br>% Exempt As "Qualified Agricultural Property": .00%<br>% Exempt As "MBT Industrial Personal": .00%<br>% Exempt As "MBT Commercial Personal": .00%<br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |   |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |   |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |   |   |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: 1.05   |   |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: \$55  |  | PRIOR AMOUNT<br>YEAR: 2023  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: 2024 |
| 1. TAXABLE VALUE:  |  | 41,657  | 43,739                                    |
| 2. ASSESSED VALUE:   |  | 67,800  | 70,000                                    |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |   |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 67,800  | 70,000                                    |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | WAS NOT   |   |
| LEGAL DESCRIPTION:<br>SEC 27 T18N R2W P/O SW 1/4 OF SW 1/4 BEG N 00° 13'10" W ALONG W SEC LINE 220.16 FT FROM SW CRNR TH CONT N 00° 13'10" W 199.90 FT TO SHORE LINE TRAV OF TOBACCO RVR TH N 89° 59'48"E 154.59 FT TH N 73° 39'17"E 69.97 FT TH N 53° 25'37"E 28.79 FT TH S 00° 13'10"E 237.50 FT TH N 89°49'34"W 245.0 FT TO POB PARCEL EXT NLY TO WATERS EDGE OF TOBACCO RVR. |  |   |   |

Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-027-300-001-12</b><br><br>PROPERTY ADDRESS:<br><b>HOWARD RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>TOMLINSON IVAN<br>P O BOX 241<br>KINDE MI 48445   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$36</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 16,396   | 17,215   |
| 2. ASSESSED VALUE:   |  | 25,400   | 41,500   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 25,400   | 41,500   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 27 T18N R2W PART OF S 1/2 OF SW 1/4 BEG AT SW COR OF SEC TH N 00DEG 13'10" W 420.06 FT TH N 89DEG 59'48"E 154.59 FT TH N 73DEG 39'17"E 69.97 FT TH 53DEG 25'37"E 130.55 FT TH N 30DEG 55'18"E 266.13 FT TH S 67DEG 42'46"E 43.34 FT TH S 36DEG 39'41"E 131.0 FT TH S 26DEG 54'41"E 159.47 FT TH S 39DEG 27'14"E 122.69 FT TH S 03DEG 44'17"E 82.23 FT TH S 17 DEG 23'36"W 139.33 FT TH S 27DEG 36'16"W 66.97 FT TH S 38DEG 44'34"W 147.13 FT TH N 89DEG 49'34"W ALONG S SEC LINE 570.79 FT TO POB EXC THAT PART BEG N 00DEG 13'10"W ALONG W SEC LINE 220.16 FT TH CONT N 00DEG 13'10"W ALONG W SEC LINE 199.90 FT TO SHORE LINE TRAV OF TOBACCO RVR TH ALONG SD SHORELINE TRAV N 89DEG 59'48"E 154.59 FT TH N 73DEG 39'17"E 69.97 FT TH N 53DEG 25'37"E 28.79 FT TH S 00DEG 13'10"E 237.50 FT TH N 89 DEG 49'34"W 245.0 FT TO POB. |  |  |  |

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-027-302-003-00</b><br><br>PROPERTY ADDRESS:<br><b>2337 S GROUT RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>NICKLYN FRANK & REBECCA<br>5844 HURON WOODS DR<br>TAWAS CITY MI 48763   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$1,904</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 396,005  | 468,566  |
| 2. ASSESSED VALUE:   |  | 407,200  | 485,700  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 407,200  | 485,700  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 27 T18N R2W SW 1/4 EXC S 1312FT OF W 1648FT. SPLIT ON 02/13/2004 FROM 100-027-300-001-10; COMBINED ON 08/21/2013 FROM 100-027-302-001-00 100-027-302-002-00; |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-027-400-001-00</b><br><br>PROPERTY ADDRESS:<br><b>HOWARD RD &amp; MCCULLOCH RD<br/>BEAVERTON, MI 48612</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BADGER JAMES & CHERYL<br>2163 S GROUT RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 101 (AGRICULTURAL-IMPROVED)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 101 (AGRICULTURAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$105</b>           |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 79,800  | 83,790   |
| 2. ASSESSED VALUE:  |  | 79,800  | 86,400   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 79,800  | 86,400   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                     |  |   |  |
| LEGAL DESCRIPTION:<br>SEC 27 18 2W E 1/2 OF SE 1/4  |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-027-400-002-00</b><br><br>PROPERTY ADDRESS:<br><b>W HOWARD RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>YOUNG SHIRLEY ANN<br>5048 E BRISTOL RD<br>BURTON MI 48519 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)                              |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$42</b>         |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 31,929  | 33,525   |
| 2. ASSESSED VALUE:   |  | 86,800  | 95,500   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 86,800  | 95,500   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 27 18 2W W 1/2 OF SE 1/4   |  |   |  |

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|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-028-100-004-00</b><br><br>PROPERTY ADDRESS:<br><b>2261 MCNAMARA RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MYERS DELWIN D & VONDA L<br>2261 MCNAMARA RD<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>90.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)                                     |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$130</b>            | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 92,641   | 97,273   | 4,632  |
| 2. ASSESSED VALUE:  | 149,700  | 171,400  | 21,700                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 149,700  | 171,400  | 21,700                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 28 T18N R2W SW 1/4 OF NE 1/4 & SE 1/4 OF NW 1/4   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-028-101-002-00</b><br><br>PROPERTY ADDRESS:<br><b>2070 S GROUT<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BRAMAN STEVE<br>2070 S GROUT<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$78</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 59,554  | 62,531   |
| 2. ASSESSED VALUE:  |  | 80,100  | 91,400   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 80,100  | 91,400   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 28 T18N R2W PARCEL COM AT SE COR OF NE 1/4 OF NE 1/4 TH N 250FT TH W 340FT TH S 250FT TH E 340FT TO POB. SPLIT ON 12/02/2013 FROM 100-028-100-002-02; INTO 100-028-101-002-00 100-028-101-003-00; SPLIT ON 02/02/2015 INTO 100-028-101-002-00 100-028-101-003-00; |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-028-101-004-00</b><br><br>PROPERTY ADDRESS:<br><b>2056 S GROUT RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HERSHBERGER TOBIE & RACHEL<br>2056 S GROUT RD<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>83.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                       |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$193</b>             | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 131,516  | 138,091  | 6,575  |
| 2. ASSESSED VALUE:   | 176,200  | 198,100  | 21,900                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 176,200  | 198,100  | 21,900                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W NE 1/4 OF THE NE 1/4 EXC S 250 FT OF E 340 FT THEREOF<br>COMBINED 028-101-001-00 & 028-101-003-00 |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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L-4400

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-028-102-001-00</b><br><br>PROPERTY ADDRESS:<br><b>2003 S MCNAMARA RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>STUTZMAN DAN & KATIE<br>2003 S MCNAMARA RD<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)                                   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$130</b>          | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 99,201  | 104,161  | 4,960  |
| 2. ASSESSED VALUE:  | 198,600   | 236,500  | 37,900                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 198,600   | 236,500  | 37,900                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                       |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 28 18 2W NW 1/4 OF NE 1/4 & NE 1/4 OF NW 1/4 EXC S 165FT OF W 264FT SPLIT TO 28-101-001-00 1999     |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).



# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-028-104-001-01</b><br><br>PROPERTY ADDRESS:<br><b>2096 S GROUT RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>LOOMIS DAVID & ROSEMARY<br>2096 S GROUT RD<br>GLADWIN MI 48624                     |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$59</b>                               | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 45,178                            | 47,436  | 2,258  |
| 2. ASSESSED VALUE:  | 66,400                            | 73,200  | 6,800  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 66,400                            | 73,200  | 6,800  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 28 T18N R2W P/O SE 1/4 OF NE 1/4 COM 885FT N OF SE 1/4 OF NE 1/4; TH W 411FT; TH N 210FT; TH E 415FT; TH S 210FT TO POB |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-028-104-001-02</b><br><br>PROPERTY ADDRESS:<br><b>S GROUT RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MIELKE ALAN D & ALEXIS J<br>972 S HOOVER AVE<br>GLADWIN MI 48624   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)                                       |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$27</b>               | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 20,746  | 21,783   | 1,037  |
| 2. ASSESSED VALUE:  | 30,600  | 30,700   | 100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 30,600  | 30,700   | 100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 28 18 2W S 885 FT OF THE E 990 FT OF THE SE 1/4 OF THE NE 1/4 SPLIT FROM 28-104-001-00 1998 ACRES 20.11 |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-028-104-001-20</b><br><br>PROPERTY ADDRESS:<br><b>S GROUT RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MIELKE ALAN D AND ALEXIS J<br>972 S HOOVER AVE<br>GLADWIN MI 48624  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$24</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 18,434  | 19,355   | 921  |
| 2. ASSESSED VALUE:   | 27,200  | 27,300   | 100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 27,200  | 27,300   | 100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 28 18 2W SE 1/4 OF NE 1/4 EXC PARCEL COM 885FT N OF SE COR OF SE 1/4 OF NE 1/4 TH W 415FT TH N 210FT TH E 415FT TH S 210FT TO POB AND EXC THE E 990 FT OF THE S 885 FT SPLIT FROM 28-104-001-00 1998 17.89 ACRES |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-028-200-002-00</b><br><br>PROPERTY ADDRESS:<br><b>PARKER RD &amp; MCNAMARA RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BECK NICHOLAS M & SUSAN A<br>5003 W PARKER RD<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)                                      |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$21</b>              | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 15,675  | 16,458   | 783  |
| 2. ASSESSED VALUE:   | 57,800  | 58,000   | 200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 57,800  | 58,000   | 200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 28 T18N R2W NW 1/4 OF NW 1/4   |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

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L-4400

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-028-200-003-00</b><br><br>PROPERTY ADDRESS:<br><b>MCNAMARA RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BECK NICHOLAS & RICHARD ETAL<br>5003 W PARKER RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 101 (AGRICULTURAL-IMPROVED)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 101 (AGRICULTURAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$19</b>                    |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 14,755  | 15,492   |
| 2. ASSESSED VALUE:  |  | 59,300  | 59,500   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 59,300  | 59,500   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |   |  |
| LEGAL DESCRIPTION:<br>SEC 28 T18N R2W SW 1/4 OF NW 1/4  |  |   |  |

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L-4400

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-028-300-001-03</b><br><br>PROPERTY ADDRESS:<br><b>KNOLL RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MILLER ELI D & MARY<br>5048 PLANK RD<br>GLADWIN MI 48624   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$52</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 40,017  | 42,017   | 2,000  |
| 2. ASSESSED VALUE:  | 57,000  | 57,200   | 200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 57,000  | 57,200   | 200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 28 T18N R2W COM N 88 DEG 50'14" W ALNG E W 1/4 LN 3281.35 FT FROM E/4 COR TH CONT N 88 DEG 50'14" W 687.00 FT TH S 00 DEG 06'01" W 2646.07 FT TO S SEC LN TH S 89 DEG 08'47" E 275.01 FT TH N 46 DEG 05'44" E 585.98 FT TH N 00 DEG 08'46" W 2229.88 FT TO POB.<br>40A<br>SPLIT ON 10/25/2006 FROM 100-028-300-001-00 |   |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |                |   |  |
|--|----------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-028-300-001-10</b><br><br>PROPERTY ADDRESS:<br><b>4675 KNOLL RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>STUTZMAN ANANIAS D & DELILA<br>4675 KNOLL RD<br>GLADWIN MI 48624  |                | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)  |                |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)  |                | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:   | <b>\$2,728</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |                | 141,722   | 245,708  |
| 2. ASSESSED VALUE:   |                | 149,900   | 286,400  |
| 3. TENTATIVE EQUALIZATION FACTOR:  | 1.000          |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |                | 149,900   | 286,400  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                |   |  |
| LEGAL DESCRIPTION:<br>SEC 2818 2W PART OF THE S1/2 OF SEC BEG AT THE E1/4 COR TH N 88DEG 50 MIN 14SEC W 1806.35FT TH S 00DEG 08 MIN 46SEC E 1253.74 TH N75DEG 49 MIN 37SEC E 1097.39 FT TH N 60 DEG 54MIN 07SEC E 340.71 FT TH N 74DEG 32MIN 38SEC E 460.39FT TH N 00DEG 13MIN 52SEC W 660FT BACK TO POB |                |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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L-4400

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-028-300-002-10</b><br><br>PROPERTY ADDRESS:<br><b>2300 MCNAMARA<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MUMA SUZANNA I<br>2300 MCNAMARA RD<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)                           |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$158</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 120,141   | 126,148  | 6,007  |
| 2. ASSESSED VALUE:  | 143,200   | 163,100  | 19,900                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 143,200   | 163,100  | 19,900                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                               |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 28 18 2W NW 1/4 OF SW 1/4   |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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L-4400

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-028-300-003-00</b><br><br>PROPERTY ADDRESS:<br><b>2400 MCNAMARA RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>STUTZMAN JACOB & RACHEL J<br>2400 MCNAMARA RD<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)                                      |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$935</b>             | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 34,789  | 70,428   | 35,639                                       |
| 2. ASSESSED VALUE:   | 78,800  | 123,700  | 44,900                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 78,800  | 123,700  | 44,900                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 28 T18N R2W SW 1/4 OF SW 1/4   |   |  |  |

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|                        |                          |   |
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Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

**Notice of Assessment, Taxable Valuation, and Property Classification**

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-028-301-001-00</b><br><br>PROPERTY ADDRESS:<br><b>BUCK HORN TRAIL<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>P & D HOLDING LLC<br>20305 HURON DR<br>CLINTON TOWNSHIP MI 48038   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$27</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 12,124   | 12,730   |
| 2. ASSESSED VALUE:  |  | 22,300   | 38,000   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 22,300   | 38,000   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br><br>SEC 28 T18N R2W BEG S 00°13'52" E ALNG E SEC LN 2169.96 FROM E 1/4 COR TH CONT S 00°13'52" E 454.94 FT TH N 89°08'47" W 634.84 FT TH N 04°13'50" E 276.67 FT TO SHORELINE TRAV OF N BRANCH OF TOBACCO RVR TH N48°31'10" E 128.74 FT TH N 18°16'02" E 205.79 FT TH N 08°45'15" E 163.68 FT TH N 14°02'42" E 160.87 FT TH N 33°33'28" E 30.74 FT TH S 78°29'55" E 54.39 FT TH S 22°40'51" E 52.47 FT TH S 06°30'53" E 58.43 FT TH S 20°51'40" E 91.83 FT TH S 34°22'52" E 99.81 FT TH S 48°08'27" E 100.70 FT TH S 42°38'49" E 137.86 FT TH S89°08'47" E 33.01 FT TO POB PROPERTY EXTENDS TO CNTR THREAD OF N BRANCH OF TOBACCO RVR AKA PARCEL 1.<br><br>TGTHR W/EASEMENT 'C' OF RECORD |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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**Notice of Assessment, Taxable Valuation, and Property Classification**

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|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-028-301-002-00</b><br><br>PROPERTY ADDRESS:<br><b>2500 S GROUT RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>RUSSELL KENT & KARMELA<br>2500 S GROUT<br>GLADWIN MI 48624  |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$185</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 141,108                           | 148,163   | 7,055  |
| 2. ASSESSED VALUE:   | 171,100                           | 194,600   | 23,500                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 171,100                           | 194,600   | 23,500                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 28 T18N R2W BEG N 89 DEG 08'47" W 634.84 FT FROM SE COR TH CONT N 89 DEG 08'47" W 386.90 FT TH N 01 DEG 13'26" E 722.00 FT TO SHORE LINE TRAVERSE OF NTH BRANCH OF TOBACCO RVR TH N 80 DEG 14'41" E 148.54 FT TH S 20 DEG 01'48" E 186.79 FT TH S 50 DEG 27'25" E 110.29 FT TH S 10 DEG 51'48" W 190.68 FT TH S 71 DEG 39'35" E 139.45 FT TH S 04 DEG 13'50" W 267.67 FT TO POB PRTY EXTENDS TO WATERS EDGE<br>AKA PARCEL 2 INCLUDES EASEMENT. SPLIT ON 10/25/2006 FROM 100-028-300-001-00 |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-028-301-003-00</b><br><br>PROPERTY ADDRESS:<br><b>BUCK HORN TRAIL<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>RUSSELL KENT & KARMELA<br>2500 S GROUT RD<br>GLADWIN MI 48624  |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$9</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 6,559                             | 6,886   | 327  |
| 2. ASSESSED VALUE:  | 18,000                            | 30,000  | 12,000                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 18,000                            | 30,000  | 12,000                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 28 T18N R2W BEG N 89 DEG 08'47" W ALNG S SEC LINE 1021.74 FT FROM SE COR TH CONT N 89 DEG 08'47" W 305.99 FT TH N 31 DEG 00'27" W 77.71 FT TH N 20 DEG 53'56" W 357.67 FT TO SHORELINE TRAVERSE OF N BRANCH OF TOBACCO RVR TH ALG SD SHORE LINE ON THE FOLLOWING 7 COURSES TH N 75 DEG 46'15" E 107.24 FT TH N 43 DEG 07'19" E 88.77 FT TH N 01 DEG 29'26" E 197.42 FT TH N 50 DEG 19'55" E 87.39 FT TH N 89 DEG 33'51" E 64.97 FT TH S 65 DEG 58'48" E 117.97 FT TH N 75 DEG 59'29" E 81.67 FT TH S 01 DEG 13'26" W 722.00 FT TO POB PRTY EXTENDS TO CNTR THREAD OF RVR. AKA PARCEL 3.<br>SPLIT ON 10/25/2006 FROM 100-028-300-001-00<br>DESC CORR 3/24/15 |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-028-301-004-00</b><br><br>PROPERTY ADDRESS:<br><b>BUCK HORN TRAIL<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>RUSSELL KENT & KARMELA<br>2500 S GROUT RD<br>GLADWIN MI 48624  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$8</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 5,739   | 6,025  |
| 2. ASSESSED VALUE:  |  | 17,100  | 28,600   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 17,100  | 28,600   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>THAT PART LYG IN SEC 28 T18N R2W DESC AS BEG N 89 DEG 08'47" W ALG S SEC LINE 1327.73 FT AND N 31 DEG 00'27" W 38.85 FT FROM SE COR SEC 28 TH CONT N 31 DEG 00'27" W 357.67 FT TO SHORELINE TRAVERSE OF N BRANCH OF TOBACCO RVR TH N 74 DEG 17'00" W 134.90 FT TH N 41 DEG 17'16" W 106.77 FT TH N 60 DEG 08'10" W 147.99 FT TH N 08 DEG 01'41" W 166.40 FT TH N 66 DEG 27'49" W 89.32 FT TH S 46 DEG 42'36" W 94.48 FT TH S 21 DEG 26'12" E 902.08 TH S 62 DEG 32'37" E 33.00 FT TH 331.95 FT ALG 300.00 FT RAD TO R LC BEARNG N 59 DEG 09'18" E 315.27 FT TH S 89 DEG 08'47" E 20.51 FT TO POB AKA PARCEL 4<br>PRPTY EXTENDS TO CNTR THREAD LINE OF N BRANCH TOBACCO RVR<br>ASSESSED W/100-033-100-004-00 |  |   |  |

Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-028-301-013-00</b><br><br>PROPERTY ADDRESS:<br><b>SUN SET LANE<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>GIRARD HOLDINGS LLC<br>20305 HURON DR<br>CLINTON TOWNSHIP MI 48038  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$14</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 6,442  | 6,764  |
| 2. ASSESSED VALUE:   |  | 17,700   | 29,600   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 17,700   | 29,600   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>THAT PART LYNG IN SEC 28 T18N R2W COM AT NE COR OF SEC 33 TH N 00 DEG 13'52" W 1964.89 FT TH S 74 DEG 32'38" W 460.39 FT TH S 60 DEG 54'07" W 340.71 FT TH S 75 DEG 49' 37" W 1438.65 FT TH S 63 DEG 43'47" W 560.95 FT TH S 46 DEG 05'44" W 768.92 FT TO POB TH CONT S 46 DEG 05'44" W 389.00 FT TH S 42 DEG 34'57" E 694.24 FT TO SHORE LINE TRAVERSE OF N BRANCH TOBACCO RVR TH N 48 DEG 43'35" E 186.19 FT TH N 21 DEG 31'06" W 137.91 FT TH N 09 DEG 40'00" W 97.13 FT TH N 60 DEG 38'27" E 141.11 FT TH N 46 DEG 34'36" W 530.80 FT TO POB AKA PARCEL 13 PRTY EXTENDS TO CNTR THREAD OF N BRANCH TOBACCO RVR. ASSESSED W/ 100-033-200-013-00 SPLIT ON 10/25/2006 FROM 100-028-300-001-00 100-033-100-002-00; |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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# THIS IS NOT A TAX BILL

L-4400

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-028-301-014-00</b><br><br>PROPERTY ADDRESS:<br><b>SUN SET LANE<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>GIRARD HOLDINGS LLC<br>20305 HURON DR<br>CLINTON TOWNSHIP MI 48038  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$22</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 9,956  | 10,453   |
| 2. ASSESSED VALUE:   |  | 15,600   | 15,800   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 15,600   | 15,800   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>THAT PART LYNG IN SEC 28 T18N R2W COM AT NE COR OF SEC 33 TH N 00 DEG 13'52" W 1964.89 FT TH S 74 DEG 32'38" W 460.39 FT TH S 60 DEG 54'07" W 340.71 FT TH S 75 DEG 49'37" W 1438.65 FT TH S 63 DEG 43'47" W 560.95 FT TH S 46 DEG 05'44" W 210.0 FT TO POB TH CONT S 46 DEG 05'44" W 558.92 FT TH S 46 DEG 34'36" E 530.80 FT TO SHORE LINE TRAVERSE OF N BRANCH TOBACCO RVR TH N 76 DEG 13'47" E 97.20 FT TH S 76 DEG 45'04" E 250.68 FT TH S 41 DEG 03'23" E 219.86 FT TH S 31 DEG 45'34" E 185.68 FT TH N 54 DEG 27'42" E 171.83 FT TH N 34 DEG 49'54" W 1231.14 FT TO POB PRTY EXTENDS TO CNTR THREAD OF N BRANCH TOBACCO RVR. AKA PARCEL 14<br>SPLIT ON 10/25/2006 FROM 100-028-300-001-00 100-033-100-002-00; |  |  |  |

Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

**Notice of Assessment, Taxable Valuation, and Property Classification**

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-028-301-015-00</b><br><br>PROPERTY ADDRESS:<br><b>SUN SET LANE<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>GIRARD HOLDINGS LLC<br>20305 HURON DR<br>CLINTON TOWNSHIP MI 48038  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$23</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 10,483   | 11,007   |
| 2. ASSESSED VALUE:   |  | 23,300   | 42,400   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 23,300   | 42,400   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>THAT PART LYNG IN SEC 28 T18N R2W COM AT SE COR TH N 00 DEG 13'52" W 1964.89 FT TH S 74 DEG 32'38" W 460.39 FT TH S 60 DEG 54'07" W 340.71 FT TH S 75 DEG 49'37" W 1438.65 FT TH S 63 DEG 43'47" W 419.95 TO POB TH CONT S 63 DEG 43'47" W 141.00 FT TH S 46 DEG 05'44" W 210.0 FT TH S 34 DEG 49'54" E 1231.14 FT TO SHORE LINE TRAVERSE OF N BRANCH TOBACCO RVR TH N 16 DEG 39'56" E 138.01 FT TH N 25 DEG 38'34" E 146.69 FT TH N 21 DEG 38'29" W 426.27 FT TH N 01 DEG 39'34" E 135.10 FT TH N 42 DEG 43'04" E 109.63 FT TH N 52 DEG 42'48" W 565.07 FT TO POB PRTY EXTENDS TO CNTR THREAD OF N BRANCH TOBACCO RVR. AKA PARCEL 15<br>SPLIT ON 10/25/2006 FROM 100-028-300-001-00 100-033-100-002-00; |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-028-301-016-00</b><br><br>PROPERTY ADDRESS:<br><b>SUN SET LANE<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>GIRARD HOLDINGS LLC<br>20305 HURON DR<br>CLINTON TOWNSHIP MI 48038  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$10</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 4,449  | 4,671  |
| 2. ASSESSED VALUE:   |  | 13,300   | 19,000   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 13,300   | 19,000   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 28 T18N R2W COM AT SE COR TH N 00 DEG 13'52" W 1964.89 FT TH S 74 DEG 32'38" W 460.39 FT TH S 60 DEG 54'07" W 340.71 FT TH S 75 DEG 49'37" W 1276.65 FT TH TO POB TH CONT S 75 DEG 49'37" W 162.0 FT TH S 63 DEG 43'47" W 419.95 FT TH S 52 DEG 42'48" E 565.07 FT TO SHORELINE TRAVERSE OF N BRANCH TOBACCO RVR TH N 41 DEG 22'33" E 105.84 FT TH N 85 DEG 28'40" E 113.32 FT TH S 65 DEG 46'08" E 80.06 FT TH N 18 DEG 32'37" W 540.42 FT TO POB PRTY EXTENDS TO CNTR THREAD OF N BRANCH TOBACCO RVR.<br>AKA PARCEL 16 SPLIT ON 10/25/2006 FROM 100-028-300-001-00 |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-028-301-017-00</b><br><br>PROPERTY ADDRESS:<br><b>SUN SET LANE<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>GIRARD HOLDINGS LLC<br>20305 HURON DR<br>CLINTON TOWNSHIP MI 48038   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$16</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 7,379  | 7,747  |
| 2. ASSESSED VALUE:  |  | 22,000   | 36,700   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 22,000   | 36,700   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>SEC 28 T18N R2W COM AT SE COR TH N 00 DEG 13'52" W 1964.89 FT TH S 74 DEG 32'38" W 460.39 FT TH S 60 DEG 54'07" W 340.71 FT TH S 75 DEG 49'37" W 938.65 FT TH TO POB TH CONT S 75 DEG 49'37" W 338.0 FT TH S 18 DEG 32'37" E 540.42 FT TO SHORE LINE TRAVERSE OF N BRANCH TOBACCO RVR TH ALG SD SHORE LINE ON THE FOLLOWING 6 COURSES S 32 DEG 32'33" E 99.07 FT TH S 02 DEG 12'40" W 123.04 FT TH S 58 DEG 40'26" E 114.93 FT TH S 42 DEG 41'30" E 105.47 FT TH N 88 DEG 33'04" E 192.55 FT TH N 30 DEG 21'40" E 66.30 FT TH N 18 DEG 12'26" W 922.99 FT TO POB PRTY EXTENDS TO CNTR THREAD OF N BRANCH TOBACCO RVR. AKA PARCEL 17<br>SPLIT ON 10/25/2006 FROM 100-028-300-001-00<br>DESC CORR 3/24/15 |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
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## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

**Notice of Assessment, Taxable Valuation, and Property Classification**

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-028-301-018-00</b><br><br>PROPERTY ADDRESS:<br><b>SUN SET LANE<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>GIRARD HOLDINGS LLC<br>20305 HURON DR<br>CLINTON TOWNSHIP MI 48038   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$15</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 6,852  | 7,194  |
| 2. ASSESSED VALUE:  |  | 20,400   | 34,100   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 20,400   | 34,100   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 28 T18N R2W COM AT SE COR TH N 00 DEG 13'52" W 1964.89 FT TH S 74 DEG 32'38" W 460.39 FT TH S 60 DEG 54'07" W 340.71 FT TH S 75 DEG 49'37" W 468.65 FT TH TO POB TH CONT S 75 DEG 49'37" W 470.0 FT TH S 18 DEG 12'26" E 922.99 FT TO SHORE LINE TRAVERSE OF N BRANCH TOBACCO RVR TH N 03 DEG 53'53" W 162.25 FT TH N 37 DEG 01'14" E 96.22 FT TH N 87 DEG 54'07" E 145.63 FT TH S 77 DEG 50'20" E 89.72 FT TH N 08 DEG 22'19" W 775.0 FT TO POB PRTY EXTENDS TO CNTR THREAD OF N BRANCH TOBACCO RVR. AKA PARCEL 18 SPLIT ON 10/25/2006 FROM 100-028-300-001-00 |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-028-301-019-00</b><br><br>PROPERTY ADDRESS:<br><b>SUN SET LANE<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>GIRARD HOLDINGS LLC<br>20305 HURON DR<br>CLINTON TOWNSHIP MI 48038   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$17</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 7,555  | 7,932  |
| 2. ASSESSED VALUE:  |  | 22,100   | 37,100   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 22,100   | 37,100   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>SEC 28 T18N R2W COM AT SE COR TH N 00 DEG 13'52" W 1964.89 FT TH S 74 DEG 32'38" W 460.39 FT TH S 60 DEG 54'07" W 340.71 FT TO POB TH S 75 DEG 49'37" W 468.65 FT TH S 08 DEG 22'19" E 775.0 FT TO SHORE LINE TRAVERSE OF N BRANCH TOBACCO RVR TH S 86 DEG 46'37" E 87.16 FT TH N 62 DEG 40'20" E 124.15 FT TH S 50 DEG 41'57" E 154.77 FT TH N 01 DEG 30'41" E 927.75 FT TO POB PRTY EXTENDS TO CNTR THREAD OF N BRANCH TOBACCO RVR. AKA PARCEL 19 SPLIT ON 10/25/2006 FROM 100-028-300-001-00 |  |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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|   |                                   |  |  |
|---|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-028-301-020-00</b><br><br>PROPERTY ADDRESS:<br><b>2376 GROUT RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>P & D HOLDING LLC<br>20305 HURON DR<br>CLINTON TOWNSHIP MI 48038   |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$259</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 117,285                           | 123,149  | 5,864  |
| 2. ASSESSED VALUE:  | 150,700                           | 163,400  | 12,700                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 150,700                           | 163,400  | 12,700                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |  |  |
| LEGAL DESCRIPTION:<br>SEC 28 T18N R2W BEG N 00 DEG 13'52" W 524.97 FT ALNG E SEC LN FROM SE SEC COR TH CONT N 00 DEG 13'52" W 1439.92 FT TH S 74 DEG 32'38" W 460.39 FT TH S 60 DEG 54'07" W 340.71 FT TH S 01 DEG 30'41" W 927.75 FT TO SHORE LN TRAVERSE OF NTH BRANCH OF TOBACCO RVR S 29 DEG 23'25" E 42.52 FT TH S 02 DEG 30'30" E 64.07 FT TH S 38 DEG 50'03" E 138.51 FT TH S 01 DEG 49'10" E 164.13 FT TH N 89 DEG 36'16" E 58.19 FT TH N 02 DEG 32'36" W 69.02 FT TH N 25 DEG 31'52" E 65.86 FT TH N 10 DEG 39'17" E 177.17 FT TH N 24 DEG 29'07" E 111.63 FT TH N 15 DEG 51'51" E 129.56 FT TH N 36 DEG 37'55" E 76.94 FT TH N 88 DEG 10'25" E 66.76 FT TH S 64 DEG 06'09" E 58.07 FT TH S 33 DEG 36'45" E 86.02 FT TH S 24 DEG 12'46" E 84.45 FT TH S 05 DEG 19'56" E 75.86 FT TH S 38 DEG 01'05" E 87.51 FT TH S 43 DEG 04'27" E 171.25 FT TH S 89 DEG 08'48" E 33 FT TO POB SAID PROPERTY EXTENDS TO CENTER THREAD OF NTH BRANCH OF TOBACCO RVR AKA PARCEL 20. |                                   |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-029-100-001-01</b><br><br>PROPERTY ADDRESS:<br><b>5149 W PARKER RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BECK SHAWN<br>5149 W PARKER RD<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$235</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 62,285  | 65,399   |
| 2. ASSESSED VALUE:  |  | 65,500  | 80,300   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 65,500  | 80,300   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 29 T18N R2W P/O NE 1/4 OF NE 1/4 COMM @ NE CRNR SEC 29<br>TH N 89° 05' 57" W 860.01 FT TO POB<br>TH S 01° 00' 57" E 472.94 FT<br>TH N 89° 05' 57" W 464.03 FT<br>TH N 00° 13' 45" W 472.76 FT<br>TH S 89° 05' 57" E 457.54 FT TO POB 5A +/- |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-029-100-001-50</b><br><br>PROPERTY ADDRESS:<br><b>5003 W PARKER RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BECK NICHOLAS M<br>5003 W PARKER RD<br>GLADWIN MI 48624  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)   |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$221</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 58,578  | 61,506   |
| 2. ASSESSED VALUE:  |  | 107,800   | 123,600  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 107,800   | 123,600  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 29 18 2W NE 1/4 OF NE 1/4 & W 1/2 OF NE 1/4 EXC P/O NE 1/4 OF NE 1/4 SEC 29 T18N R2W COM @ NE 1/4 OF SEC 29<br>TH N 89°05'57" W 860.01 FT TO POB<br>TH S 01°00'57" E 472.94 FT<br>TH N 89°05'57" W 464.03 FT<br>TH N 00°13'45" W 472.76 FT<br>TH S 89°05'57" E 457.54 TO POB<br>SPLIT ON 05/31/2019 INTO 100-029-100-001-50 100-029-100-001-01; |  |   |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-029-100-002-00</b><br><br>PROPERTY ADDRESS:<br><b>W PARKER RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BECK NICHOLAS & RICHARD ETAL<br>5003 W PARKER RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 102 (AGRICULTURAL-VACANT)   |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 102 (AGRICULTURAL-VACANT)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$57</b>                    |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 15,124  | 15,880   |
| 2. ASSESSED VALUE:  |  | 60,800  | 61,000   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 60,800  | 61,000   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |   |  |
| LEGAL DESCRIPTION:<br>SEC 29 T18N R2W SE 1/4 OF NE 1/4  |  |   |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-029-200-001-00</b><br><br>PROPERTY ADDRESS:<br><b>5271 PARKER RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>DAVIS KEVIN J & MARSHA A<br>5279 PARKER RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)                                   |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$344</b>             |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 91,272  | 95,835   |
| 2. ASSESSED VALUE:  |  | 137,400   | 159,700  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 137,400   | 159,700  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 29 T18N R2W N 1/2 OF NW 1/4 EXC S 11RD OF W 480FT   |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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L-4400

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-029-200-002-00</b><br><br>PROPERTY ADDRESS:<br><b>2109 S BARD RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>FOX CLIFFORD V<br>2109 S BARD RD<br>GLADWIN MI 48624            |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$86</b>               |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 22,904  | 24,049   |
| 2. ASSESSED VALUE:   |  | 33,000  | 41,800   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 33,000  | 41,800   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |   |  |
| LEGAL DESCRIPTION:<br>SEC 29 18 2W PART OF N 1/2 OF NW 1/4-COM SW COR SD DESC TH N 11RD TH E 480FT TH S 11RD TH W 480FT TO POB |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-029-200-003-00</b><br><br>PROPERTY ADDRESS:<br><b>2205 S BARD RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WILSON JAMES & BONNIE<br>2205 S BARD RD<br>GLADWIN MI 48624  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$185</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 81,459   | 85,531   |
| 2. ASSESSED VALUE:  |  | 134,100  | 159,900  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 134,100  | 159,900  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>SEC 29 18 2W THAT PART OF S 1/2 OF NW 1/4 LYING N OF N BRANCH OF POB R EXC COM 333FT S OF NW COR SD DESC TH S 13RD TH E 12.5RD TH N 13RD TH W 12.5RD TO POB |  |  |  |

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-029-200-004-00</b><br><br>PROPERTY ADDRESS:<br><b>2171 S BARD RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MCMILLAN THOMAS H & LORI K<br>2171 S BARD RD<br>GLADWIN MI 48624    |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:                               | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 69,092                            | 70,800  | 1,708  |
| 2. ASSESSED VALUE:   | 69,800                            | 70,800  | 1,000  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 69,800                            | 70,800  | 1,000  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 29 18 2W COM 333FT S OF NW COR OF S 1/2 OF NW 1/4 TH S 13RDS TH E 12.5RDS TH N 13RDS TH W 12.5RDS TO POB |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

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L-4400

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|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-029-200-005-00</b><br><br>PROPERTY ADDRESS:<br><b>2241 S BARD RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WARNER SCOTT &ETAL<br>MINNIEAR TODDGEROW PATRICIALEEANI<br>2241 S BARD RD<br>GLADWIN MI 48624 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 37,871                            | 39,764  | 1,893  |
| 2. ASSESSED VALUE:   | 55,600                            | 71,900  | 16,300                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 55,600                            | 71,900  | 16,300                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 29 18 2W THAT PART OF S 1/2 OF NW 1/4 LYING S OF N BRANCH TOB R  |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-029-300-001-10</b><br><br>PROPERTY ADDRESS:<br><b>2375 S BARD RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>ZDROJEWSKI JANE E & ADAM JOSEPH<br>2375 S BARD RD<br>GLADWIN MI 48624 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:                                 | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 217,487                           | 228,361   | 10,874                                       |
| 2. ASSESSED VALUE:   | 264,200                           | 294,600   | 30,400                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 264,200                           | 294,600   | 30,400                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 29 18 2W N 990FT OF W 1760FT OF N1/2 OF SW 1/4   |                                   |   |  |

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-029-300-001-11</b><br><br>PROPERTY ADDRESS:<br><b>2395 S BARD RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BAUMANN KYLE & ERICA A<br>2395 S BARD RD<br>GLADWIN MI 48624 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:                        | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 228,900                           | 240,345   | 11,445                                       |
| 2. ASSESSED VALUE:  | 228,900                           | 255,200   | 26,300                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 228,900                           | 255,200   | 26,300                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                     |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 29 18 2W N 1/2 OF SW 1/4 EXC N 990FT OF W 1760FT THEREOF  |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-029-300-002-00</b><br><br>PROPERTY ADDRESS:<br><b>2455 S BARD RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BAUMANN KYLE P & ERICA A TRUST<br>2395 S BARD RD<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$253</b>                | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 67,288  | 70,652   | 3,364  |
| 2. ASSESSED VALUE:  | 125,700   | 143,200  | 17,500                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 125,700   | 143,200  | 17,500                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 29 T18N R2W S 1/2 OF SW 1/4   |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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L-4400

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-029-400-001-00</b><br><br>PROPERTY ADDRESS:<br><b>W HOWARD RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>PHILLIPS ROBERT A & HEIDI L<br>5020 W HOWARD RD<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 402 (RESIDENTIAL-VACANT)   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 402 (RESIDENTIAL-VACANT)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$76</b>                | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 20,155  | 21,162   | 1,007  |
| 2. ASSESSED VALUE:   | 40,200  | 40,300   | 100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 40,200  | 40,300   | 100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 29 18 2W NE 1/4 OF SE 1/4 EXC S 674FT THEREOF  |   |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-029-401-001-00</b><br><br>PROPERTY ADDRESS:<br><b>W HOWARD RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>PHILLIPS ROBERT A & HEIDI L<br>5020 W HOWARD RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 402 (RESIDENTIAL-VACANT)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 402 (RESIDENTIAL-VACANT)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$85</b>                   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 22,585  | 23,714   |
| 2. ASSESSED VALUE:   |  | 39,900  | 45,100   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 39,900  | 45,100   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 29 18 2W S 674FT OF NE 1/4 OF SE 1/4   |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-029-402-001-00</b><br><br>PROPERTY ADDRESS:<br><b>5020 W HOWARD RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>PHILLIPS ROBERT A & HEIDI L TRUST<br>5020 W HOWARD RD<br>GLADWIN MI 48624    |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 241,427                           | 253,498   | 12,071                                       |
| 2. ASSESSED VALUE:  | 401,700                           | 467,400   | 65,700                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 401,700                           | 467,400   | 65,700                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 29 18 2W W 1/2 OF SE 1/4 & SE 1/4 OF SE 1/4 EXC THE PARCEL REC IN L470-P375 DESIGNATED AS A FAMILY BURIAL GROUNDS |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-030-100-001-01</b><br><br>PROPERTY ADDRESS:<br><b>5735 W PARKER RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>FRICK WESLEY & SHIRLEY<br>5735 W PARKER RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                    |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$212</b>             |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 56,304  | 59,119   |
| 2. ASSESSED VALUE:  |  | 90,900  | 94,300   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 90,900  | 94,300   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 30 18 2W W 675.5FT OF N 1/2 OF NE 1/4   |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-030-100-002-00</b><br><br>PROPERTY ADDRESS:<br><b>2026 S BARD RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>TROYER ANDY & DELILA<br>2026 S BARD RD<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$393</b>      | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 104,400   | 109,620  | 5,220  |
| 2. ASSESSED VALUE:  | 104,400   | 129,600  | 25,200                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 104,400   | 129,600  | 25,200                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 30 T18N R2W E 16RDS OF N 1/2 OF NE 1/4  |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-030-100-003-01</b><br><br>PROPERTY ADDRESS:<br><b>2160 S BARD RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>POWELL DANIEL L & APRIL M<br>2160 S BARD RD<br>GLADWIN MI 48624 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:                           | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 67,561                            | 70,939  | 3,378  |
| 2. ASSESSED VALUE:   | 99,400                            | 104,000   | 4,600  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 99,400                            | 104,000   | 4,600  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 30 T18N R2W E 1/2 OF N 1/2 OF S 1/2 OF NE 1/4.<br>SPLIT 1999   |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-030-100-003-10</b><br><br>PROPERTY ADDRESS:<br><b>S BARD RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>POWELL CAROL<br>2232 S BARD RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)                               |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$56</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 14,851  | 15,593   |
| 2. ASSESSED VALUE:  |  | 40,100  | 40,300   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 40,100  | 40,300   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                           |  |   |  |
| LEGAL DESCRIPTION:<br>SEC 30 T18N R2W N 1/2 OF S 1/2 OF NE 1/4 EXC E 1/2 THEREOF.<br>SPLIT 1999                   |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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L-4400

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-030-100-004-00</b><br><br>PROPERTY ADDRESS:<br><b>2232 S BARD RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>POWELL CAROL<br>2232 S BARD RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)                               |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$237</b> |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 62,865  | 66,008   |
| 2. ASSESSED VALUE:  |  | 94,200  | 112,700  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 94,200  | 112,700  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 30 18 2W S 1/2 OF S 1/2 OF NE 1/4 EXC E 15RDS 10FT OF N 38RDS 9FT                       |  |   |  |

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IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).



# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-030-100-005-00</b><br><br>PROPERTY ADDRESS:<br><b>2244 S BARD RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BLACKMER MARK A AND BUNNY A<br>2244 S BARD RD<br>GLADWIN MI 48624               | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$38</b>                            | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 28,918  | 30,363   | 1,445  |
| 2. ASSESSED VALUE:   | 39,400  | 47,200   | 7,800  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 39,400  | 47,200   | 7,800  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 30 18 2W COM NE COR OF S 1/2 OF S 1/2 OF NE 1/4 TH S 38RDS 9FT TH W 15RDS 10FT TH N 38RDS 9FT TH E 15RDS 10FT TO POB |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-030-101-001-01</b><br><br>PROPERTY ADDRESS:<br><b>5649 W PARKER RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>NORMAN SUSAN M<br>5649 W PARKER RD<br>GLADWIN MI 48624  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$2,274</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 11,653  | 41,835   | 30,182                                       |
| 2. ASSESSED VALUE:   | 17,300  | 64,500   | 47,200                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 17,300  | 64,500   | 47,200                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 30 18N 2W THAT PT OF NW1/4 OF NE1/4 COMM AT NE COR TH N 89DEG 15MIN W 1604.50FT TO POB TH S 0 DEG 49MIN 09SEC E 586.62 FT TH N 89DEG 15MIN W 370.55FT TH N 0DEG 59MIN 20SEC W 586.67FT TH S 89DEG 15 MIN E 372.29FT TO POB |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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|   |              |   |  |
|---|--------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |              | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-030-101-001-11</b><br><br>PROPERTY ADDRESS:<br><b>5633 W PARKER RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>KILE PAUL & BRIDGET<br>5633 W PARKER RD<br>GLADWIN MI 48624  |              | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |              |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |              |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |              | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:  | <b>\$382</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |              | 101,551   | 106,628  |
| 2. ASSESSED VALUE:  |              | 142,200   | 156,500  |
| 3. TENTATIVE EQUALIZATION FACTOR:   | 1.000        |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |              | 142,200   | 156,500  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |              |   |  |
| LEGAL DESCRIPTION:<br>SEC 30 18 2W PART OF NE 1/4 DESC AS COM N 89DEG 15MIN W 1507.5FT FROM NE COR TH S 0DEG 48MIN E 859.5FT TH S 89DEG 15MIN E 1243.5FT TH S 0DEG 48MIN E 460.5FT + OR - TO N 1/8 LINE TH W 1309.5FT TH N 0DEG 48MIN W 1320FT + OR - TH S 89DEG 15MIN E 66FT TO POB<br><br>AND<br><br>SEC30 18N 2W N1/2 OF NE1/4 EXC E 1573.50FT & EXC W 675.50FT ALSO COMM AT NE COR TH N 89DEG 15MIN W 1604.50FT TO POB TH S |              |   |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-030-101-002-01</b><br><br>PROPERTY ADDRESS:<br><b>W PARKER RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>TROYER ANDY & DELILA<br>2026 BARD RD<br>GLADWIN MI 48624                 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$52</b>                     | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 13,755  | 14,442   | 687  |
| 2. ASSESSED VALUE:  | 15,100  | 24,500   | 9,400  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 15,100  | 24,500   | 9,400  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 30 T18N R2W W 253.5 FT OF E 517.5 FT OF N 859.5 FT OF N 1/2 OF NE 1/4.<br>SPLIT 2007 FROM 100-030-101-002-00; |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

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L-4400

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-030-101-002-02</b><br><br>PROPERTY ADDRESS:<br><b>5631 W PARKER RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BARTA EDWIN J & ROBERTA P LVNG TRST<br>5631 W PARKER RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$213</b>                          |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 56,649  | 59,481   |
| 2. ASSESSED VALUE:   |  | 86,900  | 91,600   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 86,900  | 91,600   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 30 T18N R2W W 990 FT OF E 1507.5FT OF N 859.5FT OF N 1/2 OF NE 1/4. SPLIT 2007 FROM 100-030-101-002-00;          |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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L-4400

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-030-200-001-00</b><br><br>PROPERTY ADDRESS:<br><b>5755 PARKER RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>COLVILLE JAMES & VIRGINIA<br>5755 PARKER RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>93.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$18,330</b>           |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 0  | 250,238  |
| 2. ASSESSED VALUE:   |  | 0  | 451,500  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 0  | 451,500  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 30 T18N R2W NW 1/4<br>MCL 211.34 GAME BIRD HUNTING PRESERVE #SP164                                   |  |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-030-300-001-00</b><br><br>PROPERTY ADDRESS:<br><b>5784 W HOWARD RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>DARBY GOLDIE E LIVING TRUST<br>PETTY CANDICE<br>16196 HILLTOP DR<br>LINDEN MI 48451 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$106</b>                                  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 46,396   | 48,715   |
| 2. ASSESSED VALUE:   |  | 56,900   | 77,800   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 56,900   | 77,800   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>SEC 30 T18N R2W E 1/2 OF E 1/2 OF SW 1/4 EXC W 165FT   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-030-300-002-01</b><br><br>PROPERTY ADDRESS:<br><b>HOWARD RD<br/>BEAVERTON, MI 48612</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>COLVILLE JAMES & VIRGINIA<br>5755 PARKER RD<br>GLADWIN MI 48624  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$177</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 47,103  | 49,458   |
| 2. ASSESSED VALUE:  |  | 62,900  | 76,600   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 62,900  | 76,600   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 30 18 2W<br>COMM @ S 1/3 CRNR OF SEC TH N88°44'54"W 659.93 FT TO POB TH N88°44'54"W 306 FT TH N00°41'06"W 270 FT TH N88°44'54"W 201.5 FT TH S00°41'06"E 270FT TH N88°44'54"W 152.43 FT TH N00°41'06"W 2644.90 FT TH S88°40'59"E 664.15FT TH S 00°35'39" 2644.00 FT TO POB. 38.92A +/-<br>-<br>SPLIT/COMBINED ON 02/04/2021 FROM 100-030-300-002-00; |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |                                   |  |  |
|---|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-030-300-002-02</b><br><br>PROPERTY ADDRESS:<br><b>HOWARD RD<br/>BEAVERTON, MI 48612</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>COLVILLE JAMES & VIRGINIA<br>5755 PARKER RD<br>GLADWIN MI 48624  |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |                                   |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$63</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 27,644                            | 29,026   | 1,382  |
| 2. ASSESSED VALUE:  | 54,400                            | 55,200   | 800  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 54,400                            | 55,200   | 800  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |  |  |
| LEGAL DESCRIPTION:<br><br>P/O W 1/2 OF E 1/2 OF FRCTNL SW 1/4 SEC 30 T18N R2W COMM @ S 1/4 CRNR TH N88°44'54"W 965.93FT TO POB TH N00° 41'06"W 270FT TH N88°44'54"W 201.50FT TH S00°41'06"E 270FT TH S88°44'54"E 201.50 FT TO POB 1.25A+/-<br><br>SPLIT/COMBINED ON 02/04/2021 FROM 100-030-300-002-00; |                                   |  |  |

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|                        |                          |   |
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| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-030-300-003-00</b><br><br>PROPERTY ADDRESS:<br><b>HOWARD RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>COLVILLE JAMES & VIRGINIA<br>5755 PARKER RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)                                    |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$119</b>              |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 31,490  | 33,064   |
| 2. ASSESSED VALUE:   |  | 85,000  | 95,400   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 85,000  | 95,400   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 30 T18N R2W W 1/2 OF SW FRL 1/4<br>MCL 211.34 GAME BIRD HUNTING PRESERVE #SP164                      |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-030-304-001-00</b><br><br>PROPERTY ADDRESS:<br><b>5806 W HOWARD RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MCLAUGHLIN TAMARA<br>5806 W HOWARD RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)                                      |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$64</b>         |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 17,033  | 17,884   |
| 2. ASSESSED VALUE:   |  | 23,300  | 47,800   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 23,300  | 47,800   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 30 T18N R2W W 1/2 OF W 1/2 OF E 1/2 OF E 1/2 OF SW 1/4   |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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L-4400

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-030-400-001-00</b><br><br>PROPERTY ADDRESS:<br><b>BARD RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>COLVILLE JAMES & VIRGINIA<br>5755 PARKER RD<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)                                    |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$86</b>            | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 22,760  | 23,898   | 1,138  |
| 2. ASSESSED VALUE:   | 81,600  | 88,700   | 7,100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 81,600  | 88,700   | 7,100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 30 T18N R2W N 1/2 OF SE 1/4<br>MCL 211.34 GAME BIRD HUNTING PRESERVE #SP164                          |   |  |  |

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|                        |                          |   |
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|--|--------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |              | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-030-400-002-01</b><br><br>PROPERTY ADDRESS:<br><b>HOWARD RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BIGHAM LANCE & FELICIA<br>995 W HOWARD RD<br>BEAVERTON MI 48612 |              | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |              |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                     |              |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)  |              | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:                           | <b>\$530</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |              | 23,786   | 51,000   |
| 2. ASSESSED VALUE:   |              | 50,600   | 51,000   |
| 3. TENTATIVE EQUALIZATION FACTOR:  | 1.000        |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 50,600       | 51,000   | 400  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS</b>  |              |  |  |
| LEGAL DESCRIPTION:<br>SEC 30 18 2W SW 1/4 OF SE 1/4 EXC S396FT OF W829.5FT<br>Split on 12/23/2004 from 100-030-400-002-00;     |              |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-030-400-002-02</b><br><br>PROPERTY ADDRESS:<br><b>5690 HOWARD RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BIGHAM LANCE & FELICIA<br>995 W HOWARD RD<br>BEAVERTON MI 48612                                 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$(474)</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 55,428   | 81,300   |
| 2. ASSESSED VALUE:   |  | 73,500   | 81,300   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 73,500   | 81,300   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 30 18 2W COM 330FT E OF S 1/4 COR TH E 500FT TH N 396FT TH W 500FT TH S 396FT TO POB<br>Split on 12/23/2004 from 100-030-400-002-00; |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-030-400-003-00</b><br><br>PROPERTY ADDRESS:<br><b>5740 W HOWARD RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>LACEWELL AMANDA J<br>5742 W HOWARD RD<br>GLADWIN MI 48624  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$58</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 25,317   | 26,582   |
| 2. ASSESSED VALUE:  |  | 31,000   | 35,500   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 31,000   | 35,500   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>SEC 30 18 2W THAT PART OF SW 1/4 OF SE 1/4 COM 82 1/2 FT E OF SW COR TH N 24RD TH E 15RDS TH S 24RD TH W 15RDS TO POB EXC N 176FT ALSO EXC S 198FT OF W 110FT THEREOF |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-030-400-003-01</b><br><br>PROPERTY ADDRESS:<br><b>5750 W HOWARD RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WENTWORTH JAMES & TONI<br>5768 W HOWARD RD<br>GLADWIN MI 48624  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$12</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 3,217   | 3,377  |
| 2. ASSESSED VALUE:   |  | 9,900   | 12,400   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 9,900   | 12,400   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 30 18 2W PARCEL COM S 89°09'30" E ALONG S SEC LNE 82.5 FT E OF SW CORNR OF SW 1/4 TH CONT S 89°09'30" E ALNG S SEC LNE 110 FT TH N 00°56'29"W PARALLEL TO N-S 1/4 LNE 198 FT TH N 89°09'30" W 110 FT TH S 00°56'29" E 198. FT TO POB.<br><br>SUBJ TO RESTRICTIONS RESERVATIONS ROW/ZONING/GOVT REGULATIONS AND MATTERS VISIBLE IF ANY UPON OR AFFECTING SAID LANDS |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-030-400-003-02</b><br><br>PROPERTY ADDRESS:<br><b>5768 W HOWARD RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WENTWORTH JAMES & TONI<br>5768 W HOWARD RD<br>GLADWIN MI 48624   |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 0                                 | 30,968  | 30,968                                       |
| 2. ASSESSED VALUE:  | 0                                 | 40,600  | 40,600                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 0                                 | 40,600  | 40,600                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br><br>SEC 30 T18 R2W PARCEL COM AT SW COR OF SW 1/4 CRNR OF SEC TH S 89°09'30" E ALNG S SEC LNE 82.5 FT TH N 00°56'29"W PARALLEL TO N-S 1/4 LNE 396 FT TH N 89°09'30" W 82.5 FT TO N-S 1/4 LNE TH S 00°56'29" E ALNG N-S 1/4 LNE 396 FT TO POB<br><br>SUBJ TO RESTRICTIONS RESERVATIONS ROW/ZONING/GOVT REGULATIONS AND MATTERS VISIBLE IF ANY UPON OR AFFECTING SAID LANDS |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-030-400-003-03</b><br><br>PROPERTY ADDRESS:<br><b>5742 W HOWARD RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BARD HARLEN SCOTT<br>5742 W HOWARD RD<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$68</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 17,999  | 18,898   |
| 2. ASSESSED VALUE:   |  | 27,800  | 32,500   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 27,800  | 32,500   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 30 18 2W PARCEL COM AT A PT 24RDS N AND 5RDS E OF SW COR OF SW 1/4 OF SE 1/4 TH CONT E 247.5FT TH S 176FT TH W 247.5FT TH N 176FT TO POB & EASEMENT AS REC |  |   |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-030-400-005-00</b><br><br>PROPERTY ADDRESS:<br><b>2400 S BARD RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>AMAN MATTHEW & MEYERS KRISTIN<br>2400 S BARD RD<br>GLADWIN MI 48624 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |                                   |   |  |
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| 1. TAXABLE VALUE:  | 48,720                            | 51,156  | 2,436  |
| 2. ASSESSED VALUE:   | 50,800                            | 56,900  | 6,100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 50,800                            | 56,900  | 6,100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 30 18 2W COM NE COR OF SE 1/4 OF SE 1/4 TH W 18RDS TH S 9RDS TH E 18RDS TH N 9RDS TO POB                 |                                   |   |  |

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-030-400-006-00</b><br><br>PROPERTY ADDRESS:<br><b>2420 S BARD RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>AMAN MATTHEW & MEYERS KRISTIN<br>2400 BARD RD<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                       |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$ (15)</b>           | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 27,200  | 27,000   | -200   |
| 2. ASSESSED VALUE:   | 27,200  | 27,000   | -200   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 27,200  | 27,000   | -200   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 30 18 2W COM 9RDS S OF NE COR OF SE 1/4 OF SE 1/4 TH W 18RDS TH S 9RDS TH E 18RDS TH N 9RDS TO POB     |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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L-4400

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-030-400-007-00</b><br><br>PROPERTY ADDRESS:<br><b>5600 HOWARD RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>OWENS RYAN MICHAEL & HEATHER &<br>NICHOLS RAYMOND D & BEVERLY A<br>5600 HOWARD RD<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$223</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 59,173  | 62,131   | 2,958  |
| 2. ASSESSED VALUE:   | 74,300  | 88,500   | 14,200                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 74,300  | 88,500   | 14,200                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 30 18 2W W 396FT OF SE 1/4 OF SE 1/4   |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-030-404-001-00</b><br><br>PROPERTY ADDRESS:<br><b>2436 S BARD RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BRUBAKER CHLOE & PRICE JEFFERY<br>2436 S BARD RD<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$961</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 37,095   | 58,200   |
| 2. ASSESSED VALUE:  |  | 45,800   | 58,200   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 45,800   | 58,200   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS</b>   |  |
| LEGAL DESCRIPTION:<br><br>SEC 30 18 2W PART OF SE 1/4 OF SE 1/4 BEG N 0DEG 46MIN 15SEC W ALONG E SEC LINE 749.20FT FROM SE COR OF SEC TH CONT N 0DEG 46MIN 15SEC W 274.15FT TH N 89DEG 5MIN 57SEC W 297FT TH N 0DEG 46MIN 15 SEC W 297FT TO S 1/8 LINE TH N 89DEG 5MIN 57SEC W 628.29FT TH S 0DEG 50MIN 57SEC E 571.16FT TH S 89 DEG 5MIN 57SEC E 924.50FT TO POB & N 1/2 OF THAT PART OF SE 1/4 OF SE 1/4 BEG N 0DEG 46MIN 15SEC W ALONG E SEC LINE 561.90FT FROM SE COR OF SEC TH CONT N 0DEG 46MIN 15SEC W 187.30FT TH N 89DEG 5MIN 57SEC W 924.5FT TH S 0DEG 50MIN 57SEC E 187.55FT TH S 89DEG 06'50" E 924.24FT BACK TO POB AKA PARCEL 5 & N 1/2 OF PARCEL 4 AS PER SURVEY.<br>DESC CORR 6/15/15 |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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|  |
|--|
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Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-030-404-002-00</b><br><br>PROPERTY ADDRESS:<br><b>2450 S BARD RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WARE DENNIS & ERMA<br>2450 S BARD RD<br>GLADWIN MI 48624  |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$162</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 43,146                            | 45,303  | 2,157  |
| 2. ASSESSED VALUE:   | 52,300                            | 76,600  | 24,300                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 52,300                            | 76,600  | 24,300                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br><br>SEC 30 18 2W PART OF SE 1/4 OF SE 1/4 COM N 0DEG 46MIN 15SEC W ALONG E SEC LINE 374.60FT FROM SE COR OF SEC TH CONT N 0DEG 46MIN 15SEC W 280.95FT TH N 89DEG 6MIN 50SEC W 924.50FT TH S 0DEG 50MIN 57SEC E 280.95FT TH S 89DEG 7MIN 43SEC E 923.98FT TO POB AKA PARCEL-3 & S 1/2 OF PARCEL-4 AS PER SURVEY |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-030-404-003-00</b><br><br>PROPERTY ADDRESS:<br><b>5570 W HOWARD RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>ZDROJEWSKI RANDOLPH & JANET<br>5570 W HOWARD RD<br>GLADWIN MI 48624  |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$174</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 46,248                            | 48,560  | 2,312  |
| 2. ASSESSED VALUE:  | 58,800                            | 77,100  | 18,300                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 58,800                            | 77,100  | 18,300                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 30 18 2W PART OF SE 1/4 OF SE 1/4 BEG N 0DEG 46MIN 15SEC W ALONG E SEC LINE 374.60FT & N 89DEG 07MIN 43SEC W 461.73FT FROM SE COR TH CONT N 89DEG 7MIN 43SEC W 462.25FT TH S 0DEG 50MIN 57SEC E 375.10FT TO S SEC LINE TH S 89DEG 9MIN 30SEC E 461.72FT TH N 0DEG 46MIN 15SEC W 374.60FT TO POB |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-030-404-004-00</b><br><br>PROPERTY ADDRESS:<br><b>2474 S BARD RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SHELL CODY<br>2474 S BARD RD<br>GLADWIN MI 48624  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$362</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 96,000  | 100,800  |
| 2. ASSESSED VALUE:   |  | 96,000  | 109,000  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 96,000  | 109,000  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |   |  |
| LEGAL DESCRIPTION:<br>SEC 30 T18N R2W P/O SE 1/4 OF SE 1/4 BEG AT SE COR OF SEC TH N 00°46'15"W 374.60FT TH N 89°07'43"W 461.73FT TH S 00°46'05" E 374.90FT TO S SEC LINE TH S 89°09'30" E 461.73FT TO POB. 3.976A +/- |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-031-100-001-00</b><br><br>PROPERTY ADDRESS:<br><b>BARD RD &amp; HOWARD RD<br/>BEAVERTON, MI 48612</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>COTTON BONNIE K & NICHOLAS F<br>COTTON DANIEL L & STEVEN D & TYLER<br>8435 S CLARE AVE<br>CLARE MI 48617 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 101 (AGRICULTURAL-IMPROVED)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 101 (AGRICULTURAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$49</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 12,915  | 13,560   |
| 2. ASSESSED VALUE:  |  | 40,000  | 40,500   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 40,000  | 40,500   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |   |  |
| LEGAL DESCRIPTION:<br>SEC 31 T18N R2W NE 1/4 OF NE FRL 1/4  |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

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L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-031-100-002-00</b><br><br>PROPERTY ADDRESS:<br><b>5743 W HOWARD RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>ZOOK FRED E & ADA<br>5743 W HOWARD RD<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)  |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$779</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 206,894   | 217,238  |
| 2. ASSESSED VALUE:   |  | 315,000   | 377,500  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 315,000   | 377,500  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 31 T18N R2W W 1/2 OF NE 1/4 EXC E 540 FT OF THE N 500 FT THEREOF & E 1/2 OF W 1/2 OF SD SEC WHICH LIES N OF LNE COMM 333 FT E & 450 FT S OF NW CRNR OF SW 1/4 OF SW 1/4 TH NELY TO POINT ON N-S 1/4 LNE 1575 FT S OF CNTR OF SD SEC. SUBJ TO EASMNT OF REC.<br>SPLIT/COMBINED ON 01/10/2017 FROM 100-031-100-002-02 FOR LOT LNE ADJMNT |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-031-100-002-20</b><br><br>PROPERTY ADDRESS:<br><b>5625 W HOWARD RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>ZOOK MOISE B & EMMA A<br>5625 W HOWARD RD<br>GLADWIN MI 48624                       |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$(1,892)</b>                           |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 68,722   | 72,158   |
| 2. ASSESSED VALUE:   |  | 112,600  | 133,500  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 112,600  | 133,500  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>SEC 31 T18N R2W E 540 FT OF N 500 FT OF W 1/2 OF NE 1/4<br><br>SPLIT/COMBINED ON 01/10/2017 100-031-100-002-10 COMBINED HERE |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).



# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-031-104-001-01</b><br><br>PROPERTY ADDRESS:<br><b>2630 S BARD RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>NEWMAN MIKE & TERESA<br>2630 S BARD RD<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$445</b>      | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 118,089   | 123,993  | 5,904  |
| 2. ASSESSED VALUE:  | 146,700   | 165,900  | 19,200                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 146,700   | 165,900  | 19,200                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 31 18 2W N 396FT OF SE 1/4 OF NE 1/4  |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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**Notice of Assessment, Taxable Valuation, and Property Classification**

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-031-104-001-20</b><br><br>PROPERTY ADDRESS:<br><b>S BARD RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>NEWMAN JAMES & SHIRLEY<br>NEWMAN MICHAEL L & TREVOR S<br>4604 W EAGLESON RD<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)  |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$61</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 16,261  | 17,074   |
| 2. ASSESSED VALUE:   |  | 73,000  | 73,200   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 73,000  | 73,200   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |   |  |
| LEGAL DESCRIPTION:<br><br>SPLIT/COMBINED ON 02/02/2015 FROM 100-031-104-001-10;<br>SEC 31 18 2W SE 1/4 OF NE FRL1/4 EXC N 396FT THEREOF & N 1/2 OF SE 1/4 EXC PARCEL BEG 287FT S OF E 1/4 COR TH W<br>PARALLEL WITH THE E-W 1/4 LN 1973.61FT TH S PARALLEL W N-S 1/4 LN 308FT TH W 657.37 +/- TO N-S 1/4 LN TH S 724.94FT<br>+/- TO S 1/16 LN TH E TO N-S 1/4 LN TH N TO POB. SPLIT ON 10/06/2014 FROM 100-031-104-001-10; INTO 100-031-104-001-20<br>100-031-401-002-00 |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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L-4400

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-031-202-001-00</b><br><br>PROPERTY ADDRESS:<br><b>5935 W HOWARD RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>STAHL DAVID & BARBARA<br>5935 W HOWARD RD<br>GLADWIN MI 48624                                  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$227</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 60,166  | 63,174   | 3,008  |
| 2. ASSESSED VALUE:  | 121,500   | 141,600  | 20,100                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 121,500   | 141,600  | 20,100                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 31 18 2W W 1/2 OF NW FRL 1/4 EXC E 208.7FT OF N 417.24FT THEREOF AND EXC THE W 300 FT OF THE N 726 FT THEROF SPLIT TO 31-202-001-01 |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-031-202-001-01</b><br><br>PROPERTY ADDRESS:<br><b>5975 HOWARD RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HOWELLTHOMAS<br>5975 HOWARD RD<br>GLADWIN MI 48624                 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:                              | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 27,120                            | 28,476  | 1,356  |
| 2. ASSESSED VALUE:  | 40,300                            | 58,200  | 17,900                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 40,300                            | 58,200  | 17,900                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br>T18N R2W SEC 31 THE W 300 FT OF THE N 726 FT OF THE W 1/2 OF THE NW FRACT 1/4 SPLIT FROM 31-200-002-00 1999 |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).



# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-031-300-001-00</b><br><br>PROPERTY ADDRESS:<br><b>CALHOUN RD<br/>BEAVERTON, MI 48612</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>VANWIEREN RICHARD JR & TONIA<br>6000 CALHOUN RD<br>BEAVERTON MI 48612  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 402 (RESIDENTIAL-VACANT)   |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 402 (RESIDENTIAL-VACANT)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$107</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 28,455   | 29,877   |
| 2. ASSESSED VALUE:  |  | 68,600   | 83,800   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 68,600   | 83,800   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br><br>SEC 31 18 2W NW 1/4 OF SW 1/4 & PARCEL COM AT A PT 20RDS E OF NW COR OF SW 1/4 OF SW 1/4 TH S 450FT TH NELY ON A LINE EXT TO A PT ON N-S 1/4 LINE 1575 FT S OF CENTER OF SEC TO INTERSECTION OF W 1/8 LINE TH N ALONG W 1/8 LINE TO S 1/8 LINE TH W ALONG S 1/8 TO POB ALSO EASEMENTS AS RECORDED |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-031-300-002-00</b><br><br>PROPERTY ADDRESS:<br><b>6000 CALHOUN RD<br/>BEAVERTON, MI 48612</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>VANWIEREN RICHARD D JR & TONIA<br>6000 CALHOUN RD<br>BEAVERTON MI 48612 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$(1,634)</b>               | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 127,000   | 105,315  | -21,685                                      |
| 2. ASSESSED VALUE:   | 127,000   | 114,600  | -12,400                                      |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 127,000   | 114,600  | -12,400                                      |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 31 18 2W W 10A OF SW 1/4 OF SW 1/4   |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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L-4400

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| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-031-300-003-00</b><br><br>PROPERTY ADDRESS:<br><b>5950 W CALHOUN RD<br/>BEAVERTON, MI 48612</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>COBLENTZ SAMUEL E & VERBA I<br>5950 W CALHOUN RD<br>BEAVERTON MI 48612  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$5,977</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 224,800   | 304,140  |
| 2. ASSESSED VALUE:   |  | 224,800   | 313,400  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 224,800   | 313,400  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 31 18 2W COM 330FT E OF SW COR OF SEC TH N 0DEG 23MIN 30SEC W 863.5FT TH N 85DEG 38MIN E 2555.5FT TO PT THAT IS 1575FT S OF CEN POST TH S 0DEG 56MIN W 1058FT TH W 66FT TH N 0DEG 56MIN E 352.5FT TH W 132FT TO CEN OF MID BR OF TOB R TH SLY TO S LINE OF SEC 492.2FT W OF S 1/4 COR TH W 690.9FT TH N 0DEG 56MIN E 680FT M/L TO CEN LINE OF MID BR OF TOB R TH SWLY TO S LINE OF SEC TH W TO POB |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-031-300-004-00</b><br><br>PROPERTY ADDRESS:<br><b>5752 W CALHOUN RD<br/>BEAVERTON, MI 48612</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>COLMUS EARL L JR & DENISE<br>5752 W CALHOUN RD<br>BEAVERTON MI 48612   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$130</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 34,540  | 36,267   | 1,727  |
| 2. ASSESSED VALUE:  | 45,200  | 74,100   | 28,900                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 45,200  | 74,100   | 28,900                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 31 18 2W COM 66FT W OF SE COR OF SW FRL 1/4 TH N 0DEG 56MIN E 352.5FT TH W 132FT M/L TO CEN OF MID BR OF TOB R TH SWLY TO S LINE OF SEC 492.2FT W OF SE COR OF SW FRL 1/4 TH E 426.2FT TO POB |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-031-300-005-00</b><br><br>PROPERTY ADDRESS:<br><b>5860 CALHOUN RD<br/>BEAVERTON, MI 48612</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BRUBAKER BEATRICE<br>5860 CALHOUN RD<br>BEAVERTON MI 48612                                    |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 31,077                            | 32,630  | 1,553  |
| 2. ASSESSED VALUE:   | 51,800                            | 59,100  | 7,300  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 51,800                            | 59,100  | 7,300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 31 18 2W COM 130FT E OF SE COR OF W 1/2 OF SW 1/4 TH N TO S BANK OF MID BR OF TOB R TH SWLY ALONG R BANK TO CALHOUN RD TH E TO POB |                                   |   |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-031-400-003-00</b><br><br>PROPERTY ADDRESS:<br><b>5510 W CALHOUN RD<br/>BEAVERTON, MI 48612</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>COLMUS JOSHUA JAMES & TABITHA<br>5510 W CALHOUN RD<br>BEAVERTON MI 48612 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:                                    | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 63,315                            | 66,480  | 3,165  |
| 2. ASSESSED VALUE:  | 65,300                            | 72,100  | 6,800  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 65,300                            | 72,100  | 6,800  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 31 18 2W COM SE COR OF SEC TH N 120FT TH W 400FT TH S 120FT TH E 400FT TO POB                                 |                                   |   |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |              |   |  |
|--|--------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |              | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-031-401-001-00</b><br><br>PROPERTY ADDRESS:<br><b>2864 S BARD RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SPERRY CRAIG & KAREN<br>2864 S BARD RD<br>GLADWIN MI 48624  |              | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |              |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |              |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |              | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:   | <b>\$181</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |              | 47,966  | 50,364   |
| 2. ASSESSED VALUE:   |              | 58,800  | 83,200   |
| 3. TENTATIVE EQUALIZATION FACTOR:  | 1.000        |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |              | 58,800  | 83,200   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |              |   |  |
| LEGAL DESCRIPTION:<br>SEC 31 18 2W PART OF SE 1/4 BEG AT A PT ON E SEC LINE 922.36FT S OF E 1/4 COR TH CONT S 397.88FT TH S 88DEG 36MIN 40SEC W 975.92FT TH N 60DEG 38MIN 28 SEC E 866.14FT TH S 89DEG 11MIN 30SEC E 220.76FT TO POB |              |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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L-4400

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|  |   |  |  |  |                   |        |        |                    |        |        |   |  |  |                                 |        |        |
|--|---|--|--|--|-------------------|--------|--------|--------------------|--------|--------|---|--|--|---------------------------------|--------|--------|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-031-401-002-00</b><br><br>PROPERTY ADDRESS:<br><b>S BARD RD<br/>GLADWIN, MI 48624</b>  |  |  |  |                   |        |        |                    |        |        |   |  |  |                                 |        |        |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MIELKE ALAN D & ALEXIS J<br>972 S HOOVER AVE<br>GLADWIN MI 48624  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |  |                   |        |        |                    |        |        |   |  |  |                                 |        |        |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |  |                   |        |        |                    |        |        |   |  |  |                                 |        |        |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)  |   |  |  |  |                   |        |        |                    |        |        |   |  |  |                                 |        |        |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED) <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |   |  |  |  |                   |        |        |                    |        |        |   |  |  |                                 |        |        |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$69</b>  | <table><tr><td>PRIOR AMOUNT<br/>YEAR: <b>2023</b></td><td>CURRENT<br/>TENTATIVE AMOUNT<br/>YEAR: <b>2024</b></td><td>CHANGE FROM<br/>PRIOR YEAR TO<br/>CURRENT YEAR</td></tr><tr><td>1. TAXABLE VALUE:</td><td>18,455</td><td>19,377</td></tr><tr><td>2. ASSESSED VALUE:</td><td>76,300</td><td>77,000</td></tr><tr><td>3. TENTATIVE EQUALIZATION FACTOR: 1.000</td><td></td><td></td></tr><tr><td>4. STATE EQUALIZED VALUE (SEV):</td><td>76,300</td><td>77,000</td></tr></table>                    | PRIOR AMOUNT<br>YEAR: <b>2023</b>            | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR | 1. TAXABLE VALUE: | 18,455 | 19,377 | 2. ASSESSED VALUE: | 76,300 | 77,000 | 3. TENTATIVE EQUALIZATION FACTOR: 1.000 |  |  | 4. STATE EQUALIZED VALUE (SEV): | 76,300 | 77,000 |
| PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |  |  |                   |        |        |                    |        |        |   |  |  |                                 |        |        |
| 1. TAXABLE VALUE:  | 18,455  | 19,377                                       |  |  |                   |        |        |                    |        |        |   |  |  |                                 |        |        |
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| 4. STATE EQUALIZED VALUE (SEV):  | 76,300  | 77,000                                       |  |  |                   |        |        |                    |        |        |   |  |  |                                 |        |        |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |  |                   |        |        |                    |        |        |   |  |  |                                 |        |        |
| LEGAL DESCRIPTION:<br>SEC 31 T18N R2W PT N 1/2 OF SE 1/4 BEG 287FT S OF E 1/4 COR TH W 1973.61 FT TH S PARALLEL W/ N-S 1/4 LN 308FT TH W 657.37 +/- TO N-S 1/4 LN TH S 724.94FT +/- TO S 1/16 LN TH E TO N-S 1/4 LN TH N TO POB. EXC PARCEL BEG AT A PT ON E SEC LINE 922.36FT S OF E 1/4 COR TH CONT S 397.88FT TH S 88° 36' 40" W 975.92FT TH N 60°38'28" E 866.14 FT TH S 89° 11' 30" E 220.76 FT TO POB.<br>SPLIT ON 10/06/2014 FROM 100-031-104-001-10; INTO 100-031-104-001-20 100-031-401-002-00; |   |  |  |  |                   |        |        |                    |        |        |   |  |  |                                 |        |        |

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|                        |                          |   |
|------------------------|--------------------------|---|
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|---|---|--|--|
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| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BADGER JAMES & CHERYL<br>2163 S GROUT RD<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)                                 |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$112</b>        | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 29,768  | 31,256   | 1,488  |
| 2. ASSESSED VALUE:  | 78,500  | 82,900   | 4,400  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 78,500  | 82,900   | 4,400  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                     |   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2 W SEC 31 THE S 1/2 OF THE SE 1/4 EXC THE E 400 FT THEREOF SPLIT FROM 31-400-002-00 1999       |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-031-404-001-00</b><br><br>PROPERTY ADDRESS:<br><b>2990 S BARD RD<br/>BEAVERTON, MI 48612</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BRUSE DONALD E & LYNN<br>2990 S BARD RD<br>BEAVERTON MI 48612  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                    |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$3,213</b>        | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 16,145  | 58,800   | 42,655                                       |
| 2. ASSESSED VALUE:  | 37,800  | 58,800   | 21,000                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 37,800  | 58,800   | 21,000                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 31 18 2W THE E 400 FT OF S 1/2 OF SE 1/4 EXC S 120FT OF E 400FT THEREOF SPLIT TO 31-403-001-00 1999 |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-032-100-002-10</b><br><br>PROPERTY ADDRESS:<br><b>BARD RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MIELKE DAVID<br>11097 E MONROE RD<br>GLADWIN MI 48624   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 402 (RESIDENTIAL-VACANT)   |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$1,696</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 13,635   | 59,800   | 46,165                                       |
| 2. ASSESSED VALUE:   | 57,600   | 59,800   | 2,200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 57,600   | 59,800   | 2,200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 32 T18N R2W NW 1/4 OF NE FRL 1/4 AND BEG S88 DEG E 57'40" 1980 FT FROM NW SEC COR TH CONT S88 DEG 57'40" E 672.36 FT TH S01 DEG 33'49"W 286 FT TH N88 DEG 57'40"W 672.36 FT TH N01 DEG 33'49"E 286 FT BL TO POB.<br>SBJ TO EASEMNT ON N 66FT OF W 1980 FT OF N 1/2 OF NW 1/4 SURVEY S/3 PG/679 & 680<br>SPLIT ON 01/28/2006 FROM 100-032-200-001-00 100-032-200-002-00 100-032-100-002-00; |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-032-100-003-01</b><br><br>PROPERTY ADDRESS:<br><b>5220 PLANK RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BELOUS GLENN & JULIE<br>5150 PLANK RD<br>GLADWIN MI 48624  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$26</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 6,943   | 7,290  | 347  |
| 2. ASSESSED VALUE:  | 13,800  | 18,500   | 4,700  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 13,800  | 18,500   | 4,700  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 32 18 2W THAT PART OF SW 1/4 OF NE 1/4 & NW 1/4 OF SE 1/4 COM 291FT NE OF INTERSECTION OF N-S 1/4 LINE & N ROW OF PLANK RD TH N = WITH N-S 1/4 LINE 300FT TH E 200FT TH S 200FT M/L TO N ROW LINE OF PLANK RD 223.6FT M/ TO POB |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

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Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-032-100-003-10</b><br><br>PROPERTY ADDRESS:<br><b>5150 PLANK RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BELOUS GLENN & JULIE<br>5150 PLANK RD<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$181</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 47,969  | 50,367   |
| 2. ASSESSED VALUE:   |  | 91,100  | 113,800  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 91,100  | 113,800  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 32 18 2W PAECCEL A OF SW 1/4 OF NE 1/4 & NW 1/4 OF SE 1/4 LYING N OF PLANK RD EXC A PARCEL COM 291FT NE OF INTERSECTION OF N-S 1/4 LINE & N ROW OF PLANK RD TH N = WITH N-S 1/4 LINE 300FT TH E 200FT TH S 200FT M/L TO N ROW LINE OF PLANK RD 223.6FT M/ TO POB |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-032-101-001-01</b><br><br>PROPERTY ADDRESS:<br><b>2586 S MCNAMARA RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BAIR JOHN & GLENDA<br>2586 S MCNAMARA RD<br>GLADWIN MI 48624 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                  |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$330</b>        | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 87,605                            | 91,985  | 4,380  |
| 2. ASSESSED VALUE:  | 116,700                           | 142,000   | 25,300                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 116,700                           | 142,000   | 25,300                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                     |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 32 T18N R2W N 60RDS OF NE 1/4 OF NE FRL 1/4   |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |                                   |  |  |
|---|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-032-101-001-10</b><br><br>PROPERTY ADDRESS:<br><b>5048 PLANK RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MILLER ELI D & MARY A<br>5048 PLANK RD<br>GLADWIN MI 48624 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>60.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)                                       |                                   |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:                      | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 125,400                           | 131,670  | 6,270  |
| 2. ASSESSED VALUE:  | 125,400                           | 153,700  | 28,300                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 125,400                           | 153,700  | 28,300                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                   |                                   |  |  |
| LEGAL DESCRIPTION:<br>SEC 32 T18N R2W E 1/2 OF NE FRL 1/4 LYING N OF PLANK RD EXC N 60RDS THEREOF                         |                                   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-032-104-001-00</b><br><br>PROPERTY ADDRESS:<br><b>5065 PLANK RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BEEBE DARRIN & ANGELA<br>5065 PLANK RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)                               |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$284</b>         |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 75,448  | 79,220   |
| 2. ASSESSED VALUE:  |  | 134,500   | 160,700  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 134,500   | 160,700  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 32 18 2W THAT PART OF E 1/2 OF NE 1/4 LYING S PLANK RD & NE 1/4 OF SE 1/4 EXC S 60RDS           |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-032-200-001-03</b><br><br>PROPERTY ADDRESS:<br><b>2511 S BARD RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>ZOOK ANDREW B & IDA J<br>2511 S BARD RD<br>GLADWIN MI 48624   |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 50,600                            | 53,130  | 2,530  |
| 2. ASSESSED VALUE:   | 50,600                            | 69,500  | 18,900                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 50,600                            | 69,500  | 18,900                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 32 T18N R2W COM S 01 DEG 17'05" W ALG W SEC LINE 354.12 FT FROM NW SEC COR TH CONT S 01 DEG 17'05" W 245.78 FT TH S 88 DEG 57'40" E 750.00 FT TH N 01 DEG 17'05" E 245.78 FT TH N 88 DEG 57'40" W 750.00 FT TO POB. AKA PARCEL 1A FROM SURVEY S/4 PG/168 SPLIT 2007 FROM 100-032-200-001-02; |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-032-200-001-06</b><br><br>PROPERTY ADDRESS:<br><b>BARD RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MIELKE DAVID A<br>11097 E MONROE RD<br>GLADWIN MI 48624  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 102 (AGRICULTURAL-VACANT)   |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 102 (AGRICULTURAL-VACANT)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$191</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 50,665  | 53,198   |
| 2. ASSESSED VALUE:  |  | 78,600  | 83,400   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 78,600  | 83,400   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |   |  |
| LEGAL DESCRIPTION:<br>SEC 32 T18N R2W COM @ NW SEC 23 CRNR TH S01°17'05"W ALG 599.90 FT; TH CONT S01°17'05"W 656.99 FT; TH S88°08'42"E 2646.17 FT; TH N01°33'49"E 817.60 FT; TH N88°57'40"W 1900.03 FT; TH S01°17'05"W 122.89 FT TH N88°57'40"W 750.00 FT TO POB.<br>ALSO SEC 32 T18N R2W BEG @ NW SEC 32 CRNR TH S01°17'05"W 354.12 FT; TH S88°57'40"E 750.00 FT; TH S01°17'05"W 122.89 FT; TH S88°57'40"E 1900.03 FT; TH N01°33'49"E 191.03 FT; TH N88°57'40"W 672.36 FT; TH N01°33'49"E 286.00 FT; TH N88°57'40"W 1980.00 FT TO POB.<br><br>AKA PARCEL 2A SBJ TO EASEMNT ON N 66 FT OF W 1980 FT OF N1/2 OF NW1/4 FROM SURVEY S-4 PG/168 SPLIT 2007 FROM 100-032-200-001-02; |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-032-200-003-00</b><br><br>PROPERTY ADDRESS:<br><b>2695 S BARD RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>VASYLAK ALEXIS & EVA ET AL<br>4380 PINE ST<br>COLUMBIAVILLE MI 48421 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 402 (RESIDENTIAL-VACANT)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 402 (RESIDENTIAL-VACANT)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$83</b>                 | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 36,542   | 38,369   | 1,827  |
| 2. ASSESSED VALUE:  | 96,800   | 121,800  | 25,000                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 96,800   | 121,800  | 25,000                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 32 18 2W S 1/2 OF NW FRL 1/4  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-032-300-002-00</b><br><br>PROPERTY ADDRESS:<br><b>2819 S BARD RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>NEWMAN JAMES & SHIRLEY<br>NEWMAN MICHAEL L & TREVOR S<br>4604 W EAGLESON RD<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>54.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$109</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 35,245   | 37,007   | 1,762  |
| 2. ASSESSED VALUE:   | 75,100   | 76,300   | 1,200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 75,100   | 76,300   | 1,200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 32 T18N R2W NW 1/4 OF SW FRL 1/4   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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**Notice of Assessment, Taxable Valuation, and Property Classification**

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|   |                                   |  |  |
|---|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-032-300-003-01</b><br><br>PROPERTY ADDRESS:<br><b>5460 CALHOUN RD<br/>BEAVERTON, MI 48612</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>TKACHIK ALEXANDER C & ALEXANDER H<br>5460 CALHOUN RD<br>BEAVERTON MI 48612   |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$53</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 23,319                            | 24,484   | 1,165  |
| 2. ASSESSED VALUE:  | 26,000                            | 26,900   | 900  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 26,000                            | 26,900   | 900  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |  |  |
| LEGAL DESCRIPTION:<br><br>SEC 32 T18N R2W COM N89°59'48" E ALG S SEC LN 422 FT FROM SW SEC COR TH CONT N89°59'48" E 208 FT TH N00° 00'12" W 241 FT TH N89° 59'48" W 208 FT TH S00°00'12" E 241 FT TO POB. 1.2A +/-<br><br>SUBJ TO ESMNTS/ROW OF RECORD<br><br>SPLIT 2007 FROM 100-032-300-003-00; |                                   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-032-300-003-02</b><br><br>PROPERTY ADDRESS:<br><b>5480 CALHOUN RD<br/>BEAVERTON, MI 48612</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>DIAMOND JOHN B & CATHY A<br>5480 CALHOUN RD<br>BEAVERTON MI 48612  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$290</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 76,993  | 80,842   | 3,849  |
| 2. ASSESSED VALUE:  | 102,700   | 108,400  | 5,700  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 102,700   | 108,400  | 5,700  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 32 T18N R2W SW 1/4 OF SW FRL 1/4 EXC THAT PART N OF PLANK RD AND EXC COM N89°59'48" E ALG S SEC LN 422 FT FROM SW SEC COR TH CONT N89°59'48" E 208 FT TH N00° 00'12" W 241 FT TH N89°59'48" W 208 FT TH S00°00'12" E 241 FT TO POB. SPLIT 2007 FROM 100-032-300-003-00; |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-032-300-004-00</b><br><br>PROPERTY ADDRESS:<br><b>5490 PLANK RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MATTA CHRISTOPHER MICHAEL &<br>MATTA STACIE LEE<br>5490 PLANK RD<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$108</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 28,669  | 30,102   |
| 2. ASSESSED VALUE:  |  | 47,800  | 50,800   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 47,800  | 50,800   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 32 18 2W PART OF SW 1/4 OF SW 1/4 BEG N 01DEG 17'30" E ALG W SEC LN 878.49FT FROM SW COR OF SEC TH CONT N 01DEG 17'30" E 439.91FT TO S 1/8 LN TH S 88DEG 39'42" E ALG SD S 1/8 LN 266.08FT TH S 03DEG 23'30" E 282.45FT TO CENTER LN OF PLANK RD TH S 62DEG 36'30" W ALG SD CENTER LN 329.58FT BACK TO POB.<br>DESC CORR 7/1/15 |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-032-300-004-01</b><br><br>PROPERTY ADDRESS:<br><b>5460 PLANK RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MANN DOYLE & SHIRLEY<br>5460 PLANK RD<br>GLADWIN MI 48624  |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$122</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 32,332                            | 33,948  | 1,616  |
| 2. ASSESSED VALUE:  | 47,200                            | 47,700  | 500  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 47,200                            | 47,700  | 500  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 32 18 2W PART OF SW 1/4 OF SW 1/4 BEG N 1 DEG 17MIN 30SEC E ALONG W SEC LINE 1318.40FT & S 88DEG 39MIN 42SEC E ALONG S 1/8 LINE 266.08FT FROM SW COR OF SEC TH CONT S 88DEG 39MIN 42SEC E 536.80FT TO CENTERLINE OF PLANK RD TH S 62DEG 36MIN 30SEC W 585.60FT ALONG CENTER OF SD RD TH N 3DEG 23MIN 30 SEC W 282.45FT TO POB |                                   |   |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).



# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-032-301-001-01</b><br><br>PROPERTY ADDRESS:<br><b>5264 PLANK RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>FULLER FREDERICK RAY II & RENEE &<br>FULLER CHRISTINE<br>5264 PLANK RD<br>GLADWIN MI 48624                     |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$256</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 68,052  | 71,454   |
| 2. ASSESSED VALUE:  |  | 100,300   | 114,300  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 100,300   | 114,300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 32 18 2W PARCEL LAND BEG AT NE COR OF E 1/2 OF SW FRL 1/4 OF SD SEC 32 TH S TO PLANK RD TH SW ALONG PLANK RD 268.275FT TH N TO 1/4 LINE TH E TO POB |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

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# THIS IS NOT A TAX BILL

L-4400

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-032-301-001-20</b><br><br>PROPERTY ADDRESS:<br><b>PLANK RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>CLAGG BRUCE & JOANNE<br>5360 PLANK RD<br>GLADWIN MI 48624  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$96</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 25,392  | 26,661   |
| 2. ASSESSED VALUE:  |  | 42,700  | 45,700   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 42,700  | 45,700   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 32 18 2W E 1/2 OF SW FRL 1/4 LYING N OF PLANK ROAD EXC NELY 268.27FT THEREOF ALSO EXC PARCEL LAND BEG AT SW COR OF E 1/2 OF SW FRL 1/4 TH NELY 260FT ALONG PLANK RD TH N 180FT TH W TO 1/8 LINE TH S TO POB |  |   |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-032-301-001-21</b><br><br>PROPERTY ADDRESS:<br><b>5360 PLANK RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>CLAGG BRUCE & JOANNE<br>5360 PLANK RD<br>GLADWIN MI 48624  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$202</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 53,592  | 56,271   |
| 2. ASSESSED VALUE:  |  | 67,500  | 73,100   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 67,500  | 73,100   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 32 18 2W A PARCEL LAND BEG AT SW COR OF E 1/2 OF SW FRL 1/4 LYING N OF PLANK RD TH NELY 260FT ALONG PLANK RD TH N 180FT TO W 1/8 LINE TH S TO POB |  |   |  |

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|                        |                          |   |
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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-032-301-002-00</b><br><br>PROPERTY ADDRESS:<br><b>5333 PLANK RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>CLAGG BRUCE & JOANNE<br>5360 PLANK RD<br>GLADWIN MI 48624  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>55.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 101 (AGRICULTURAL-IMPROVED)  |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 101 (AGRICULTURAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$938</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 24,904   | 45,449   |
| 2. ASSESSED VALUE:  |  | 47,300   | 70,400   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 47,300   | 70,400   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>SEC 32 18 2W PART OF E 1/2 OF SW FRL 1/4 LYING S OF PLANK RD BEG 400FT NELY ALONG PLANK RD FROM NW COR OF PROPERTY TH S 400FT TH E 267FT TH SELY TO A PT 670FT N OF S LINE & 515FT W OF E PROPERTY LINE TH E 515FT TO E PROPERTY LINE TH N TO PLANK RD TH SWLY TO POB |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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L-4400

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-032-304-001-00</b><br><br>PROPERTY ADDRESS:<br><b>5358 CALHOUN RD<br/>BEAVERTON, MI 48612</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BRATCHER MELISSA<br>5358 CALHOUN RD<br>BEAVERTON MI 48612  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$230</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 61,131  | 64,187   | 3,056  |
| 2. ASSESSED VALUE:  | 108,500   | 133,700  | 25,200                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 108,500   | 133,700  | 25,200                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 32 18 2W E 1/2 OF SW FRL 1/4 LYING S OF PLANK RD EXC BEG AT A PT 400FT NELY ALONG PLANK RD FROM NW COR OF PROPERTY TH S 400FT TH E 267FT TH SELY TO A PT 670FT N OF S LINE & 515FT W OF E PROPERTY LINE TH E 515FT TO E PROPERTY LINE TH N TO PLANK RD TH SWLY TO POB |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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|  |  |   |  |
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| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-032-400-002-00</b><br><br>PROPERTY ADDRESS:<br><b>5209 PLANK RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MAST JOSEPH J<br>5120 CALHOUN RD<br>BEAVERTON MI 48612                |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)  |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$(465)</b>                  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 47,762  | 41,583   |
| 2. ASSESSED VALUE:   |  | 84,300  | 70,900   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 84,300  | 70,900   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 32 T18N R2W P/O NW 1/4 OF SE 1/4 AND SW 1/4 OF NE 1/4 LYING S OF PLANK RD EXC PLANK RD ROW ON NRTHRLY SIDE |  |   |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-032-400-003-01</b><br><br>PROPERTY ADDRESS:<br><b>2980 MCNAMARA RD<br/>BEAVERTON, MI 48612</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SMITH ROSALIE<br>& BRUBAKER ROSHELLE M<br>ROSHELLE M BRUBAKER<br>5119 S M18<br>BEAVERTON MI 48612 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$51</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 13,557  | 14,234   | 677  |
| 2. ASSESSED VALUE:   | 23,200  | 24,700   | 1,500  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 23,200  | 24,700   | 1,500  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 32 18 2W N 417FT OF E 209FT OF S 1/2 OF SE 1/4   |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-032-401-001-01</b><br><br>PROPERTY ADDRESS:<br><b>MCNAMARA<br/>BEAVERTON, MI 48612</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BEEBE DARRIN C & ANGELA<br>5065 PLANK RD<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 102 (AGRICULTURAL-VACANT)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 102 (AGRICULTURAL-VACANT)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$131</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 36,960  | 38,700   |
| 2. ASSESSED VALUE:  |  | 38,600  | 38,700   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 38,600  | 38,700   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |   |  |
| LEGAL DESCRIPTION:<br>P/O S 60 RODS OF NE¼ OF FRACTIONAL SE¼ OF SEC 32 T18N R2W COMM AT E¼ CRNR OF SEC 32; TH S00°43'12"W 768.47 FT TO POB; TH S00°43'12"W 426.94 FT; TH N88°44'15"W 1315.81 FT; TH N01°07'11"E 990.00 FT; TH S88°44'15"E 966.00 FT; TH S00°43'12"W 563.11 FT; TH S88°44'15"E 342.90 FT TO POB. 25.394 A +/-<br>SPLIT/COMBINED ON 07/13/2021 FROM 100-032-401-001-00; |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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**Notice of Assessment, Taxable Valuation, and Property Classification**

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |                                   |  |  |
|--|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-032-401-001-02</b><br><br>PROPERTY ADDRESS:<br><b>2890 S MCNAMARA RD<br/>BEAVERTON, MI 48612</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SASSE CHRISTOPHER & SHERRY<br>1541 NORTH 8 MILE RD<br>SANFORD MI 48657  |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 402 (RESIDENTIAL-VACANT)   |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$243</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 6,666                             | 11,999   | 5,333  |
| 2. ASSESSED VALUE:   | 13,900                            | 53,500   | 39,600                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 13,900                            | 53,500   | 39,600                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |  |  |
| LEGAL DESCRIPTION:<br>P/O S 60 RODS OF NE¼ OF FRACTIONAL SE¼ OF SEC 32 TL8N R2W L DESCR AS: COMM AT E¼ CRNR OF SEC 32;TH S00°43'12"W 32205.36 FT TO POB; TH S00°43'12"W 563. 11 FT;TH N88°44'15"W 342.90 FT;TH N00°43'12"E 563.11 FT;<br>TH S88°44'15"E 342.90 FT TO POB. 4.433 A +/-<br>SPLIT/COMBINED ON 07/13/2021 FROM 100-032-401-001-00; |                                   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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# THIS IS NOT A TAX BILL

L-4400

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-032-403-001-00</b><br><br>PROPERTY ADDRESS:<br><b>W CALHOUN RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BADGER JAMES W<br>2163 S GROUT RD<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)                          |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$44</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 11,772  | 12,360   | 588  |
| 2. ASSESSED VALUE:   | 32,700  | 32,800   | 100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 32,700  | 32,800   | 100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                              |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 32 18 2W S 1/2 OF SE FRL 1/4 EXC E 1824.47FT THEREOF                                       |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-032-403-002-00</b><br><br>PROPERTY ADDRESS:<br><b>5120 W CALHOUN RD<br/>BEAVERTON, MI 48612</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MAST JOSEPH & ADA<br>5120 W CALHOUN RD<br>BEAVERTON MI 48612  |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 74,124                            | 77,830  | 3,706  |
| 2. ASSESSED VALUE:   | 92,600                            | 113,400   | 20,800                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 92,600                            | 113,400   | 20,800                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 32 18 2W PART OF S 1/2 OF SE FRL 1/4 BEG W ALONG S SEC LINE 1294.16FT FROM SE COR OF SEC TH CONT W 530.31FT TH N 1238.29FT TO S 1/8 LINE TH S 88DEG 39MIN 52SEC E 530.45FT TH S 1225.92FT TO POB |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-032-404-001-00</b><br><br>PROPERTY ADDRESS:<br><b>5114 W CALHOUN RD<br/>BEAVERTON, MI 48612</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HARRIS RYAN & JESSICA<br>5114 W CALHOUN RD<br>BEAVERTON MI 48612 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                      |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$433</b>            | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 115,082   | 120,836  | 5,754  |
| 2. ASSESSED VALUE:  | 155,400   | 180,400  | 25,000                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 155,400   | 180,400  | 25,000                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 32 T18N R2W E 1294.10FT OF SE 1/4 OF SE FRL 1/4 EXC N 417FT OF E 209FT THEREOF                        |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-033-100-001-00</b><br><br>PROPERTY ADDRESS:<br><b>S GROUT RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>GEDNEY PAUL ARTHUR & SUSAN RENA<br>3835 WOODS RD<br>HARRISON MI 48625 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$29</b>                     |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 13,091   | 13,745   |
| 2. ASSESSED VALUE:   |  | 49,500   | 64,900   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 49,500   | 64,900   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>SEC 33 18 2W NE 1/4 OF NE FRL 1/4  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-033-100-003-00</b><br><br>PROPERTY ADDRESS:<br><b>GROUT RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>RICKORD DARRELL LYNN<br>RICKORD JAMES ET AL<br>4899 ANGLERS LN<br>GLADWIN MI 48624 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$46</b>                               | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 35,009                            | 36,759  | 1,750  |
| 2. ASSESSED VALUE:  | 103,600                           | 127,400   | 23,800                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 103,600                           | 127,400   | 23,800                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 33 18 2W S 1/2 OF NE FRL 1/4 EXC 1 SQ ACRE IN NE COR THEREOF  |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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L-4400

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|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-033-100-003-01</b><br><br>PROPERTY ADDRESS:<br><b>2678 S GROUT RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>RICKORD DARRELL L<br>2678 S GROUT RD<br>GLADWIN MI 48624 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                              |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$32</b>     | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 24,408                            | 25,628  | 1,220  |
| 2. ASSESSED VALUE:  | 32,700                            | 37,900  | 5,200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 32,700                            | 37,900  | 5,200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                 |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 33 18 SW 1SQ ACRE IN NE COR OF S 1/2 OF NE 1/4  |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-033-100-005-00</b><br><br>PROPERTY ADDRESS:<br><b>BUCK HORN TRAIL<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>RUSSELL KENT & KARMELA<br>2500 S GROUT RD<br>GLADWIN MI 48624   |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$9</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 7,145                             | 7,502   | 357  |
| 2. ASSESSED VALUE:   | 21,200                            | 35,400  | 14,200                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 21,200                            | 35,400  | 14,200                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br>THAT PART OF SEC 33 T18N R2W DESC AS COM AT SE COR SEC 28 TH N 89 DEG 08'47" W ALNG S SEC LN 1327.73 FT TH N 31 DEG 00'27" W 38.85 FT TH N 89 DEG 08'47" W 20.51 FT TH 331.95 FT ALNG 300.00 FT RAD TO L LC BEARING S 59 DEG 09'18" W 315.27 FT TO POB TH S 27 DEG 27'23" W 300.85 FT TH 296.20 FT ALNG 300.00 FT RAD R LC BEARING S 55 DEG 44'28" W 284.31 FT TH N 05 DEG 58'27" W 33.00 FT TH N 21 DEG 34'44" W 317.41 FT TO SHORELINE TRAVERSE OF N BRANCH TOBACCO RVR TH N 43 DEG 22'05" E 202.31 FT TH N 16 DEG 53'09" E 269.08 FT TH N 21 DEG 17'01" W 473.92 FT TH N 08 DEG 26'57" E 80.26 FT TH N 70 DEG 00'45" E 83.05 FT TH S 21 DEG 26'12" E 902.08 FT TH S 62 DEG 32'37" E 33.00 FT TO POB AKA PARCEL 5 PRTY EXTENDS TO CNTR THREAD OF N BRANCH TOBACCO RVR<br>ASSESSED W/100-028-301-005-00 |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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| <b>March Board of Review Appeal Information. The board of review will meet at the following dates and times:</b><br><br>2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER. |
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## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

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IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-033-100-006-00</b><br><br>PROPERTY ADDRESS:<br><b>BUCK HORN TRAIL<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>RUSSELL KENT & KARMELA<br>2500 S GROUT RD<br>GLADWIN MI 48624   |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$10</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 7,261                             | 7,624   | 363  |
| 2. ASSESSED VALUE:   | 21,600                            | 36,100  | 14,500                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 21,600                            | 36,100  | 14,500                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br>THAT PART LYNG IN SEC 33 T18N R2W DESC AS COM AT SE COR OF SEC 28 TH N 89 DEG 08'47" W ALG S SEC LN 1327.73 FT TH N 31 DEG 00'27" W 38.85 FT TH N 89 DEG 08'47" W 20.51 FT TH 331.95 FT ALG 300.00FT RAD TO LFT LC BEARING S 59 DEG 09'18" W 315.27 FT TH S 27 DEG 27'23" W 300.85 FT TH 296.20 FT ALG 300.00FT RAD TO R LC BEARING S 55 DEG 44'28" W 284.31 FT TO POB TH S 84 DEG 01'33" W 425.44 FT TH 233.71 FT ALG 1198.00 FT RAD LFT LC BEARING S 78 DEG 26'13" W 233.34 FT TO N/S 1/4 LN OF SEC 33 TH N 00 DEG 46'45" E ALG N/S 1/4 LN 665.94 FT TH N 00 DEG 49'38" E 78.67 FT TO SHORE LINE TRAVERSE OF N BRANCH TOBACCO RVR TH S 67 DEG 48'12" E 218.01 FT TH S 33 DEG 59'12" E 100.68 FT TH S 33 DEG 31'24" E 229.11 FT TH N 77 DEG 05'31" E 140.26 FT TH S 21 DEG 34'44" E 317.41 FT TH S 05 DEG 58'27" E 33.00 FT TO POB AKA PARCEL 6 PRTY EXTENDS TO CNTR THREAD LN OF NORTH BRANCH TOBACCO RVR. ASSESSED W/100-028- |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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L-4400

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|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-033-100-010-00</b><br><br>PROPERTY ADDRESS:<br><b>BUCKHORN TRAIL<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>RUSSELL KENT & KARMELA<br>2500 S GROUT RD<br>GLADWIN MI 48624  |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$36</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 27,274                            | 28,637  | 1,363  |
| 2. ASSESSED VALUE:  | 39,400                            | 46,900  | 7,500  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 39,400                            | 46,900  | 7,500  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br>T18N R2W PART OF SEC 33 & 28 BEG N 89 DEG 08'47" W ALNG S SEC LN OF SEC 28 1327.73 FT TH S 00 DEG 38'08" W ALNG E 1/8 LN OF SEC 33 1182.09 FT TH S 88 DEG 51'41" W ALNG N 1/8 LN 1331.44 FT TH N 00 DEG 46'45" E 562.42 FT TH 233.71 FT ALNG A 1198.00 FT RAD TO RGHT LC BEARNG N 78 DEG 26'13" E 233.34 FT TH N 84 DEG 01'33" E 425.44 FT TH 296.20 FT ALNG A 300.00 FT RAD TO LFT LC BEARNG N 55 DEG 44'28" E 284.31 FT TH N 27 DEG 27'23" E 300.85 FT TH 331.95 FT ALG A 300.00 FT RAD TO RGHT LC BEARNG N 59 DEG 09'18" E 315.27 FT TH S 89 DEG 08'47" E 20.51 FT TH S 31 DEG 00'27" E 38.85 FT TO POB AKA PARCEL 10 INCLUDES EASEMENT. ASSESSED W/100-028-301-010-00 SPLIT ON 10/25/2006 FROM 100-028-300-001-00 100-033-100-002-00; |                                   |   |  |

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|                        |                          |   |
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| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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L-4400

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-033-200-003-00</b><br><br>PROPERTY ADDRESS:<br><b>2635 MCNAMARA RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WAVRA DONALD & KATHLEEN<br>2635 MCNAMARA RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)                                    |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$104</b>              |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 78,983  | 82,932   |
| 2. ASSESSED VALUE:   |  | 170,900   | 200,000  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 170,900   | 200,000  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 33 18 2W S 1/2 OF NW FRL 1/4   |  |   |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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**Notice of Assessment, Taxable Valuation, and Property Classification**

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-033-200-007-00</b><br><br>PROPERTY ADDRESS:<br><b>BUCK HORN TRAIL<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>RUSSELL KENT & KARMELA<br>2500 S GROUT RD<br>GLADWIN MI 48624   |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$14</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 10,893                            | 11,437  | 544  |
| 2. ASSESSED VALUE:   | 23,900                            | 41,900  | 18,000                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 23,900                            | 41,900  | 18,000                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br>THAT PART LYNG IN SEC 33 T18N R2W DESC AS COM AT SE COR OF SEC 28 TH N 89 DEG 08'47" W ALG S SEC LN 1327.73 FT TH S 00 DEG 38'08" W 1182.09 FT TH S 88DEG 51'41" W 1331.44 FT TO POB TH S 88 DEG 52'10" W 89.45 FT TH N 43 DEG 04'47" W 683.40 FT TO SHORE LINE TRAVERSE OF N BRANCH TOBACCO RVR TH N 45 DEG 03'02" E 139.10 FT TH N 04 DEG 12'43" E 81.10 FT TH N 16 DEG 17'02" W 146.53 FT N 49 DEG 08'15" E 70.72 FT TH N 78 DEG 02'56" E 146.85 FT TH N 47 DEG 47'48" E 141.63 FT TH N 28 DEG 54'54" E 104.00FT TH N 07 DEG 38'30" W 188.67 FT TH N 37 DEG 36'04" E 59.34 FT TH S 87 DEG 13'34" E 147.46 FT TH S 00 DEG 49'38" W 78.67 FT TO S 1/4 COR OF SEC 28 TH S 00 DEG 48'22" W ALG N/S 1/4 LN OF SEC 33 1228.36 FT TO POB AKA PARCEL 7 PRTY EXTENDS TO CENTER THREAD OF N BRANCH TOBACO RVR. ASSESSED W/ 100-028-301-007-00 |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-033-200-008-00</b><br><br>PROPERTY ADDRESS:<br><b>2550 S GROUT RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SOULLIERE JENNA & ZACKARY<br>2550 S GROUT RD<br>GLADWIN MI 48624  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$70</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 53,235  | 55,896   |
| 2. ASSESSED VALUE:   |  | 55,100  | 62,700   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 55,100  | 62,700   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |   |  |
| LEGAL DESCRIPTION:<br>SEC 33 T18N R2W COM AT NE COR OF SEC TH N 89 DEG 08'47" W ALNG S SEC LN 1327.73 FT TH S 00 DEG 38'08" W ALNG E 1/8 LN 1182.09 FT TH S 88 DEG 51'41" W ALNG N 1/8 LN 1331.44 FT TH S 88 DEG 52'10" W ALNG N 1/8 LN 89.45 FT TO POB TH CONT S 88 DEG 52'10" W 407.15 FT TH N 44 DEG 33'18" W 458.99 FT TH N 27 DEG 34'49" W 191.70 FT TO SHORELINE TRAVERSE OF NTH BRANCH OF TOBACCO RVR TH N 87 DEG 39'26" E 117.70 FT TH S 57 DEG 24'42" E 123.59 FT TH N 82 DEG 54'28" E 66.79 FT TH N 44 DEG 42'29" E 89.62 FT TH S 43 DEG 04'47" E 683.40 FT TO POB PRTY EXTENDS TO WATERS EDGE AKA PARCEL 8 INCLUDES EASEMENT.<br>SPLIT ON 10/25/2006 FROM 100-033-100-002-00; |  |   |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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# THIS IS NOT A TAX BILL

L-4400

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-033-200-009-00</b><br><br>PROPERTY ADDRESS:<br><b>2560 BUCK HORN TRAIL<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WILLIAMS THOMAS<br>299 W DAGUE RD<br>SANFORD MI 48657   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$42</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 18,871   | 19,814   |
| 2. ASSESSED VALUE:   |  | 28,000   | 41,000   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 28,000   | 41,000   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>SEC 33 T18N R2W COM AT NE COR OF SEC TH N 89 DEG 08'47" W ALNG S SEC LN 1327.73 FT TH S 00 DEG 38'08" W ALNG W 1/8 LN 1182.09 FT TH S 88 DEG 51'41" W ALNG N 1/8 LN 1331.44 FT TH S 88 DEG 52'10" W ALNG N 1/8 LN 496.60 FT TO POB TH CONT S88 DEG 52'10" W 829.43 FT TH N 00 DEG 40'11" E 194.00 FT TO SHORELINE TRAVERSE OF NTH BRANCH OF TOBACCO RVR TH S 87 DEG 01'31" E 186.03 FT TH N 60 DEG 45'00" E 96.69 FT TH N 27 DEG 24'18" E 317.39 FT TH S 27 DEG 34'49" E 191.70 FT TH S 44 DEG 33'18" E 458.99 FT TO POB PRPTY EXTENDS TO WATERS EDGE AKA PARCEL 9 INCLUDES EASMENT SPLIT ON 10/25/2006 FROM 100-033-100-002-00; |  |  |  |

Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

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IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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**Notice of Assessment, Taxable Valuation, and Property Classification**

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-033-200-011-00</b><br><br>PROPERTY ADDRESS:<br><b>MCNAMARA RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>GIRARD HOLDINGS LLC<br>20305 HURON DR<br>CLINTON TOWNSHIP MI 48038   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$19</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 8,550  | 8,977  |
| 2. ASSESSED VALUE:  |  | 22,500   | 38,900   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 22,500   | 38,900   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>SEC 33 T18N R2W COM AT NE COR OF SEC 33 TH N 00 DEG 13'52" W 1964.89 FT TH S 74 DEG 32'38" W 460.39 FT TH S 60 DEG 54'07" W 340.71 FT TH S 75 DEG 49'37" W 1438.65 FT TH S 63 DEG 43'47" W 560.95 FT TH S 46 DEG 05'44" W 1471.92 FT TO POB TH S 12 DEG 14'15" E 713.69 FT TO SHORE LINE TRAVERSE OF N BRANCH TOBACCO RVR TH S 67 DEG 23'52" W 101.40 FT TH S 21 DEG 53'56" W 238.41 FT TH S 44 DEG 39'48" W 85.30 FT TH N 85 DEG 10'53" W 196.22 FT TO W 1/8 LN OF SEC 33 TH N 00 DEG 40'11" E 1006.00 FT TO N SEC LN TH S 89 DEG 08'47" E 275.01 FT TO POB PRTY EXTENDS TO CNTR THREAD OF N BRANCH TOBACCO RVR<br>INCLUDES EASEMENT<br>SPLIT ON 10/25/2006 FROM 100-033-100-002-00; |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-033-200-012-00</b><br><br>PROPERTY ADDRESS:<br><b>MCNAMARA RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>GIRARD HOLDINGS LLC<br>20305 HURON DR<br>CLINTON TOWNSHIP MI 48038   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$21</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 9,721  | 10,207   |
| 2. ASSESSED VALUE:  |  | 22,900   | 40,600   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 22,900   | 40,600   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>THAT PART LYNG IN SEC 33 T18N R2W COM AT NE COR SEC 33 TH N 00 DEG 13'52" W 1964.89 FT TH S 74 DEG 32'38" W 460.39 FT TH S 60 DEG 54'07" W 340.71 FT TH S 75 DEG 49'37" W 1438.65 FT TH S 63 DEG 43'47" W 560.95 FT TH S 46 DEG 05'44" W 1157.92 FT TO POB TH CONT S 46 DEG 05'44" W 314.00 FT TH S 12 DEG 14'15" E 713.69 FT TO SHORE LINE TRAVERSE OF N BRANCH TOBACCO RVR TH N 86 DEG 40'50" E 92.43 FT TH S 63 DEG 42'22" E 155.67 FT TH N 39 DEG 23'55" E 238.33 FT TH N 19 DEG 54'12" W 141.98 FT TH N 31 DEG 29'09" E 122.37 FT TH N 72 DEG 37'32" E 153.07 FT TH N 42 DEG 34'57" W 694.24 FT TO POB AKA PARCEL 12 PRTY EXTENDS TO CNTR THREAD OF N BRANCH TOBACCO RVR<br>INCLUDES EASEMENT ASSESSED W/ 100-028-301-012-00 |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

|  |
|--|
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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-033-202-001-00</b><br><br>PROPERTY ADDRESS:<br><b>2475 MCNAMARA RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>FANSLOWCHARLES & DEBRA<br>2475 MCNAMARA RD<br>GLADWIN MI 48624 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                    |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$55</b>           | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 42,138                            | 44,244  | 2,106  |
| 2. ASSESSED VALUE:  | 58,300                            | 79,300  | 21,000                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 58,300                            | 79,300  | 21,000                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                       |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 33 18 2W E 1/2 OF E 1/2 OF NW 1/4 OF NW 1/4   |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-033-202-002-00</b><br><br>PROPERTY ADDRESS:<br><b>MCNAMARA<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HERSHBERGER TOBIE M & RACHEL T<br>2056 S GROUT RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 102 (AGRICULTURAL-VACANT)   |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 102 (AGRICULTURAL-VACANT)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$90</b>                     |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 40,582   | 42,611   |
| 2. ASSESSED VALUE:   |  | 44,900   | 45,000   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 44,900   | 45,000   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 33 18 2W W 1/2 OF THE NW1/4 OF NW1/4& W 1/2 OF E 1/2 OF NW 1/4 OF NW 1/4                                   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-033-300-001-00</b><br><br>PROPERTY ADDRESS:<br><b>MCNAMARA RD<br/>BEAVERTON, MI 48612</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BEEBE DARRIN C & BAIR GLENDA<br>5065 PLANK RD<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)                                      |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$65</b>              | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 17,174  | 18,032   | 858  |
| 2. ASSESSED VALUE:   | 90,600  | 99,600   | 9,000  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 90,600  | 99,600   | 9,000  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 33 T18N R2W N 1/2 OF SW FRL 1/4  |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-033-300-002-00</b><br><br>PROPERTY ADDRESS:<br><b>MCNAMARA RD<br/>BEAVERTON, MI 48612</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>KELCH JAMES C<br>5320 ANN ST<br>GLADWIN MI 48624   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$21</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 9,436  | 9,907  | 471  |
| 2. ASSESSED VALUE:  | 14,300   | 11,100   | -3,200                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 14,300   | 11,100   | -3,200                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |  |  |
| LEGAL DESCRIPTION:<br>P/O SW¼ OF SW¼ OF SECTION 33 T18N R2W DESCR AS COMM @ SW CRNR OF SEC 33; TH N 00°43'09" E 717.24 FT TO POB;<br>TH N 00°43'09" E 147.16 FT;<br>TH N 87°39'30" E 331.00 FT;<br>TH S 00°43'38" W 148.96 FT;<br>TH S 87°58'09" W 330.89 FT TO POB. 1.123 A +/-. |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-033-300-002-01</b><br><br>PROPERTY ADDRESS:<br><b>2975 MCNAMARA RD<br/>BEAVERTON, MI 48612</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>NEWMAN KURT L & TERRIE S<br>4900 CALHOUN RD<br>BEAVERTON MI 48612 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                       |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$17</b>              | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 7,270  | 7,633  | 363  |
| 2. ASSESSED VALUE:   | 8,700  | 13,200   | 4,500  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 8,700  | 13,200   | 4,500  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 33 T18N R2W N 189FT OF N 1/2 OF W 1/2 OF W 1/2 OF SW 1/4 OF SW 1/4                                     |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-033-300-003-00</b><br><br>PROPERTY ADDRESS:<br><b>MCNAMARA RD<br/>BEAVERTON, MI 48612</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>NEWMAN KURT L & TERRIE S<br>4900 CALHOUN RD<br>BEAVERTON MI 48612  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$19</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 8,247  | 8,659  |
| 2. ASSESSED VALUE:  |  | 10,000   | 13,100   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 10,000   | 13,100   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>SEC 33 T18N R2W PART OF N 1/2 OF W 1/2 OF W 1/2 OF SW 1/4 OF SW 1/4 COM 189FT S OF NW COR TH E TO E LINE OF SD DESC TH S 142FT TH W TO SEC LINE TH N 142FT TO POB |  |  |  |

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| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                   |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$13</b>          | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 5,856  | 6,148  | 292  |
| 2. ASSESSED VALUE:   | 7,300  | 10,000   | 2,700  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 7,300  | 10,000   | 2,700  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                      |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 33 T18N R2W S 1/5 OF N 1/2 OF W 1/2 OF W 1/2 OF SW 1/4 OF SW 1/4                                   |  |  |  |

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |                |   |  |
|--|----------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-033-300-005-00</b><br><br>PROPERTY ADDRESS:<br><b>4900 W CALHOUN RD<br/>BEAVERTON, MI 48612</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>NEWMAN KURT & TERRIE<br>4900 W CALHOUN RD<br>BEAVERTON MI 48612 |                | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |                |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |                | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:                           | <b>\$1,312</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |                | 72,510  | 89,919   |
| 2. ASSESSED VALUE:   |                | 86,100  | 136,900  |
| 3. TENTATIVE EQUALIZATION FACTOR:  | 1.000          |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |                | 86,100  | 136,900  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                |   |  |
| LEGAL DESCRIPTION:<br>SEC 33 18 2W S 1/2 OF W 1/2 OF W 1/2 OF SW 1/4 OF SW 1/4 & E 1/2 OF W 1/2 OF SW 1/4 OF SW 1/4            |                |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-033-300-006-00</b><br><br>PROPERTY ADDRESS:<br><b>W CALHOUN RD<br/>BEAVERTON, MI 48612</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>NEWMAN KURT & TERRIE<br>4900 W CALHOUN RD<br>BEAVERTON MI 48612 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$43</b>               |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 11,340  | 11,907   |
| 2. ASSESSED VALUE:   |  | 16,500  | 25,000   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 16,500  | 25,000   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 33 18 2W W 1/2 OF E 1/2 OF SW 1/4 OF SW 1/4  |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-033-300-007-00</b><br><br>PROPERTY ADDRESS:<br><b>4890 W CALHOUN RD<br/>BEAVERTON, MI 48612</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>CAVANAUGH JOHN A<br>4890 W CALHOUN RD<br>BEAVERTON MI 48612 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                 |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$197</b>       | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 52,337  | 54,953   | 2,616  |
| 2. ASSESSED VALUE:   | 66,800  | 77,900   | 11,100                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 66,800  | 77,900   | 11,100                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                    |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 33 18 2W E 1/2 OF E 1/2 OF SW 1/4 OF SW 1/4  |   |  |  |

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|                        |                          |   |
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| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-033-300-008-00</b><br><br>PROPERTY ADDRESS:<br><b>4820 W CALHOUN RD<br/>BEAVERTON, MI 48612</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>TATUM SHEILA<br>4820 W CALHOUN RD<br>BEAVERTON MI 48612 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)                                    |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:                   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 37,562                            | 39,440  | 1,878  |
| 2. ASSESSED VALUE:   | 58,600                            | 70,200  | 11,600                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 58,600                            | 70,200  | 11,600                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 33 18 2W W 1/2 OF W 1/2 OF SE 1/4 OF SW 1/4  |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-033-300-008-01</b><br><br>PROPERTY ADDRESS:<br><b>4780 W CALHOUN RD<br/>BEAVERTON, MI 48612</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BOAHBEDASON HENRY JOSEPH III<br>BOAHBEDASON LORRAINE ANN<br>4780 W CALHOUN RD<br>BEAVERTON MI 48612 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$153</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 40,563  | 42,591   |
| 2. ASSESSED VALUE:   |  | 52,100  | 73,500   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 52,100  | 73,500   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>E 1/2 OF W 1/2 OF SE 1/4 OF SW 1/4 SEC 33 T18N R2W   |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

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L-4400

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-033-300-009-00</b><br><br>PROPERTY ADDRESS:<br><b>4736 W CALHOUN RD<br/>BEAVERTON, MI 48612</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>THOMAS CHAD<br>4736 W CALHOUN RD<br>BEAVERTON MI 48612  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                             |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$3,262</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 48,301  | 91,600   | 43,299                                       |
| 2. ASSESSED VALUE:   | 59,300  | 91,600   | 32,300                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 59,300  | 91,600   | 32,300                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS</b>                                    |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 33 18 2W W 1/2 OF E 1/2 OF SE 1/4 OF SW 1/4  |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-033-300-010-02</b><br><br>PROPERTY ADDRESS:<br><b>4728 W CALHOUN RD<br/>BEAVERTON, MI 48612</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>GROVE RICKY L & HOUGHTON GAIL<br>4726 CALHOUN RD<br>BEAVERTON MI 48612       |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$73</b>                            |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 31,902   | 33,497   |
| 2. ASSESSED VALUE:  |  | 45,000   | 51,900   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 45,000   | 51,900   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>SEC33 18 2W COMM 15FT W OF S1/4 COR OF E1/2 OF E1/2 OF SE1/4 OF SW1/4 TH W 150FT TH N 300FT E 150FT TH S 300FT TO POB |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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L-4400

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-033-400-002-01</b><br><br>PROPERTY ADDRESS:<br><b>2718 GROUT RD<br/>BEAVERTON, MI 48612</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SCHAEFER DANIELLE<br>2718 GROUT RD<br>BEAVERTON MI 48612   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$99</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 26,242  | 27,554   | 1,312  |
| 2. ASSESSED VALUE:  | 39,200  | 45,200   | 6,000  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 39,200  | 45,200   | 6,000  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 33 18 2W COM AT E/4 COR OF E/2 OF SE/4 TH S 198 FT TH W 330 FT TH N 198 FT TH E 330 FT TO POB<br>SPLIT ON 12/30/2005 FROM 100-033-400-002-00; |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-033-400-002-03</b><br><br>PROPERTY ADDRESS:<br><b>2790 GROUT RD<br/>BEAVERTON, MI 48612</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>KILLIAN ROBERT<br>2790 GROUT RD<br>BEAVERTON MI 48612  |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$318</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 84,500                            | 88,725  | 4,225  |
| 2. ASSESSED VALUE:  | 114,100                           | 119,800   | 5,700  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 114,100                           | 119,800   | 5,700  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 33 T18N R2W N 1/2 OF N 24RDS OF E 1/2 OF SE FRL 1/4 EXC COM AT E/4 COR TH S 198 FT TH W 330 FT TH N 198 FT TH E 330 FT TO POB & COM 12RDS S OF E 1/4 COR TH CONT S 523.51 FT TH S 87 DEG 59' 54" W 1340.24 FT TH N 0 DEG 23' 9" E 523.60 FT TH E TO POB<br>SPLIT/ COMBINE ON 01/29/2004 FROM 100-033-400-003-00 100-033-404-001-00;<br>SPLIT ON 12/30/2005 FROM 100-033-400-002-00<br>COMBINE ON 10/11/2006 FROM 100-033-400-003-010 & 100-033-400-002-02 |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-033-400-004-01</b><br><br>PROPERTY ADDRESS:<br><b>4630 W CALHOUN RD<br/>BEAVERTON, MI 48612</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HIPKINS TIMOTHY<br>4630 W CALHOUN RD<br>BEAVERTON MI 48612                   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$41</b>                            |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 10,838  | 11,379   |
| 2. ASSESSED VALUE:  |  | 28,500  | 31,000   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 28,500  | 31,000   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 33 18 2W PART OF W FRL 1/2 OF SE FRL 1/4 COM AT SE COR THEREOF TH N 330FT TH W 132FT TH S 330FT TH E 132FT TO POB |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-033-401-001-00</b><br><br>PROPERTY ADDRESS:<br><b>4726 W CALHOUN RD<br/>BEAVERTON, MI 48612</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>GROVE RICKY JOE & HOUGHTON GAIL<br>4726 CALHOUN RD<br>BEAVERTON MI 48612   |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)   |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)   |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$3,255</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 178,200                           | 221,410   | 43,210                                       |
| 2. ASSESSED VALUE:  | 178,200                           | 241,900   | 63,700                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 178,200                           | 241,900   | 63,700                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br><br>SEC 33 18 2W W 1/2 OF SE FRL 1/4 EXC S 330 FT OF E 132 FT THEREOF AND E 1/2 OF E 1/2 OF SE 1/4 OF SW 1/4 EXC S 300FT OF E 150FT THEREOF. COMBINED ON 01/08/2016 FROM 100-033-400-004-11 100-033-400-004-21 100-033-400-004-22;<br>COMBINED ON 01/25/2016 WITH 100-033-400-004-11 100-033-400-004-22 100-033-400-004-21 INTO 100-033-401-001-00; |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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# THIS IS NOT A TAX BILL

L-4400

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-033-404-002-10</b><br><br>PROPERTY ADDRESS:<br><b>2856 GROUT RD<br/>BEAVERTON, MI 48612</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MIELKE JENNIFER N<br>2856 GROUT RD<br>BEAVERTON MI 48612   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$875</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 232,260   | 243,873  | 11,613                                       |
| 2. ASSESSED VALUE:  | 237,300   | 252,700  | 15,400                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 237,300   | 252,700  | 15,400                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 33 T18N R2W P/O SE 1/4 COM 1273.66FT N OF SE COR OF SEC TH S 87°59'54" W 1344.62FT TH N 00°23'09" E 649.61FT TH N 87°59'54" E 1340.24FT TH S 649.43 FT TO POB<br><br>AKA PARCEL-3 & 4 COMBINED 1998 |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-033-404-004-00</b><br><br>PROPERTY ADDRESS:<br><b>2916 S GROUT RD<br/>BEAVERTON, MI 48612</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>GURK LINDA K<br>2916 S GROUT RD<br>BEAVERTON MI 48612   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$7,015</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 0   | 93,121   |
| 2. ASSESSED VALUE:   |  | 0   | 127,400  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 0   | 127,400  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |   |  |
| LEGAL DESCRIPTION:<br>SEC 33 T18N R2W PART OF SE 1/4 COM 949.73FT N OF SE COR OF SEC TH S 87DEG 59'54" W 1346.80FT TH N 00DEG 26'9" E 324.01FT TH N 87DEG 59'54" E 1344.62FT TH S 323.93FT TO POB AKA PARCEL-4 |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).



# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-033-404-005-00</b><br><br>PROPERTY ADDRESS:<br><b>2930 S GROUT RD<br/>BEAVERTON, MI 48612</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>FRIDAY GWENDA L LVNG TRUST<br>6360 ROBIN DR<br>HARRISON MI 48625  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$42</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 18,365   | 19,283   |
| 2. ASSESSED VALUE:   |  | 24,300   | 33,400   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 24,300   | 33,400   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>SEC 33 T18N R2W PART OF SE 1/4 COM 626.33FT N OF SE COR OF SEC TH S 87DEG 59MIN 54SEC W 1348.98FT TH N 0DEG 23MIN 9SEC E 323.48FT TH N 87DEG 59MIN 54SEC E 1346.80FT TH S 323.40FT TO POB AKA PARCEL-5 |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-033-404-006-00</b><br><br>PROPERTY ADDRESS:<br><b>2966 S GROUT RD<br/>BEAVERTON, MI 48612</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WERDERMAN HEATHER J<br>2218 HIGHSPLINT DR<br>ROCHESTER HILLS MI 48307   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$34</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 15,120   | 15,876   | 756  |
| 2. ASSESSED VALUE:   | 20,300   | 28,900   | 8,600  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 20,300   | 28,900   | 8,600  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 33 T18N R2W PART OF SE 1/4 COM 303.45FT N OF SE COR OF SEC TH S 87DEG 59'54" W 1351.15FT TH N 00DEG 23'9" E 322.96FT TH N 87DEG 59'54" E 1348.98FT TH S 322.88FT TO POB AKA PARCEL-6 |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-033-404-007-00</b><br><br>PROPERTY ADDRESS:<br><b>4606 W CALHOUN RD<br/>BEAVERTON, MI 48612</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>EVENSEN KENNETH & LINDA<br>4606 W CALHOUN RD<br>BEAVERTON MI 48612   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$60</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 16,024  | 16,825   |
| 2. ASSESSED VALUE:  |  | 23,200  | 40,300   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 23,200  | 40,300   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SE 1/4 OF SEC 33 T 18N R2W COM AT SE COR OF SEC 33 TH N 89 DEG 12 MIN 8 SEC W 981.46 FT ALNG THE S SEC LINE TO THE POB TH N 89 DEG 12 MIN 8 SEC W 370.60 FT TH N O DEG 23 MIN 9 SEC E 237.44 FT TH N 87 DEG 59 MIN 54 SEC E 370.91 FT TH S 0 DEG 23 MIN 9 SEC W 255.55 FT TO THE POB SPLIT 1996 |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-033-404-010-00</b><br><br>PROPERTY ADDRESS:<br><b>2982 S GROUT RD<br/>BEAVERTON, MI 48612</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>EVENSEN JASON L<br>2982 S GROUT RD<br>BEAVERTON MI 48612   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$32</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 8,403   | 8,823  | 420  |
| 2. ASSESSED VALUE:  | 12,100  | 28,700   | 16,600                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 12,100  | 28,700   | 16,600                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 33 18 2W PART OF E 1/2 OF SE FRL 1/4 COM AT SE COR OF SEC TH N 89DEG 12MIN 8SEC W 309.70FT ALONG S SEC LINE TH N 0DEG 23MIN 9SEC E 288.39FT TH N 87 DEG 59MIN 54SEC E 307.92FT TO E SEC LINE TH DUE S 303.45FT TO POB AKA PARCEL-10 AS SURVEYED |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-033-404-011-00</b><br><br>PROPERTY ADDRESS:<br><b>4550 W CALHOUN RD<br/>BEAVERTON, MI 48612</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>AMAZI DONNA L<br>4550 W CALHOUN RD<br>BEAVERTON MI 48612  |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$98</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 26,111                            | 27,416  | 1,305  |
| 2. ASSESSED VALUE:   | 33,400                            | 49,100  | 15,700                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 33,400                            | 49,100  | 15,700                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 33 T18N R2W PART OF E 1/2 OF SE 1/4 COM AT SE COR OF SEC TH N 89DEG 12' 8" W 309.70FT TO POB TH CONT N 89DEG 12' 8" W 671.76FT TH N 00DEG 50' 26" E 255.55FT TH N 86DEG 59' 21" E 672.32FT TH S 00DEG 23' 9" W 288.39FT TO POB AKA PARCELS 8 & 9 AS PER SURVEY |                                   |   |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-034-100-001-04</b><br><br>PROPERTY ADDRESS:<br><b>2510 MCCULLOCH RD<br/>BEAVERTON, MI 48612</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BANCHOFF GARY & LORRAINE<br>2510 MCCULLOCH RD<br>BEAVERTON MI 48612   |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)  |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$132</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 100,444                           | 105,466   | 5,022  |
| 2. ASSESSED VALUE:   | 134,100                           | 154,100   | 20,000                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 134,100                           | 154,100   | 20,000                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 34 T18N R2W NE 1/4 OF NE 1/4 OF NE 1/4 AND W 1/2 OF NE 1/4 OF NE 1/4 ALSO<br>SE 1/4 OF NE 1/4 OF NE 1/4<br><br>COMBINE ON 12/10/2006 FROM 100-034-100-001-00 100-034-100-001-02;<br>SPLIT ON 02/08/2018 WITH 100-034-100-001-30 INTO 100-034-100-001-04; |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-034-100-001-20</b><br><br>PROPERTY ADDRESS:<br><b>2832 S MCCULLOCH RD<br/>BEAVERTON, MI 48612</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>DELISLE CELESTE<br>2832 S MCCULLOCH RD<br>BEAVERTON MI 48612   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$98</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 74,800  | 78,540   |
| 2. ASSESSED VALUE:  |  | 74,800  | 78,600   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 74,800  | 78,600   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |   |  |
| LEGAL DESCRIPTION:<br><br>SE 1/4 OF NE 1/4 OF SEC 34 T18N R2W COMM @ NE CRNER OF SEC TH S 00°20'38" E 1325.50 FT TO POB;<br>TH S 00°20'38" E 221.25 FT;<br>TH N 88°23'04" W 310 FT;<br>TH N 00°20'38" W 221.25 FT;<br>TH S 88°23'04" E 310 FT TO POB;<br><br>12/27/2017 SPLIT FROM 100-034-100-001-10 [2019 DESCR CORR L1135-P78] |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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L-4400

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|  |                                   |  |  |
|--|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-034-100-002-01</b><br><br>PROPERTY ADDRESS:<br><b>HOWARD RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BIEREK MICHAEL<br>4199 HOWARD RD<br>GLADWIN MI 48624  |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$92</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 41,800                            | 43,890   | 2,090  |
| 2. ASSESSED VALUE:   | 41,800                            | 61,500   | 19,700                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 41,800                            | 61,500   | 19,700                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |  |  |
| LEGAL DESCRIPTION:<br>SEC 34 18 2W NW 1/4 OF NE FRL 1/4 EXC PARCELS 1-N 24RDS OF E 52.5RDS 2-W 100FT OF N 500FT TOGETHER W 25FT EASEMENT FOR INGRESS /EGRESS OVER W 1/2 OF NE 1/4 OF NE 1/4 SD SEC 34 & EXC THAT PART OF NW 1/4 OF NE 1/4 SD SEC 34 BEG 100FT E OF NW COR OF NW 1/4 OF NE 1/4 TH E 288FT TH S 350FT TH W 288FT TH N 350FT TO POB<br>Split on 12/01/2004 from 100-034-100-002-00; |                                   |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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L-4400

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-034-100-002-02</b><br><br>PROPERTY ADDRESS:<br><b>4199 W HOWARD RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MCKINNON STACEY<br>4199 W HOWARD RD<br>GLADWIN MI 48624  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$75</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 57,486  | 60,360   |
| 2. ASSESSED VALUE:  |  | 75,000  | 88,000   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 75,000  | 88,000   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 34 18 2W PART OF NW 1/4 OF NE FRL 1/4 BEG 100FT E OF NW COR OF NW1/4 OF NE 1/4 TH E 288FT TH S 350FT TH W 288FT TH N 350FT TO POB CONTAINING 2.31 ACRES<br>Split on 12/01/2004 from 100-034-100-002-00; |  |   |  |

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| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

**Notice of Assessment, Taxable Valuation, and Property Classification**

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-034-100-003-00</b><br><br>PROPERTY ADDRESS:<br><b>W HOWARD RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BIEREK MICHAEL<br>4199 HOWARD RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                          |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$18</b>    |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 7,955  | 8,352  |
| 2. ASSESSED VALUE:  |  | 19,800   | 19,800   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 19,800   | 19,800   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                             |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 34 18 2W COM NW COR OF NE 1/4 TH E 100FT TH S 500FT TH W 100FT TH N 500FT TO POB          |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-034-100-004-00</b><br><br>PROPERTY ADDRESS:<br><b>4169 W HOWARD RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>YOUNG SHIRLEY ANN<br>5048 E BRISTOL RD<br>BURTON MI 48519 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                               |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$90</b>      | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 40,904   | 42,949   | 2,045  |
| 2. ASSESSED VALUE:   | 51,900   | 75,200   | 23,300                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 51,900   | 75,200   | 23,300                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                  |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 34 18 2W N 24RDS OF E 52.5RDS OF NW 1/4 OF NE FRL 1/4  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-034-100-005-01</b><br><br>PROPERTY ADDRESS:<br><b>2922 MCCULLOCH RD<br/>BEAVERTON, MI 48612</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>VANHORN RODNEY & CATHLEEN<br>2922 MCCULLOCH RD<br>BEAVERTON MI 48612  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$122</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 93,168  | 97,826   |
| 2. ASSESSED VALUE:   |  | 137,200   | 159,200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 137,200   | 159,200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 34 18 2W S 1/2 OF NE FRL 1/4 EXC 1-N 12.5 RD OF E 19.2 RDS 2-COM 971.86FT N OF E 1/4 COR TH N 87°58' 40" W 660 FT; TH N 133.5 FT TH S 87°58'40" E 660 FT; TH S 133.5 FT TO POB; & 3-COM 1105.36FT N OF E 1/4 COR TH N 87°58' 40" W 660 FT; TH N 221.25 FT; TH S 87°58' 40" E 343.20 FT; TH S 206.25 FT; TH S 87°58' 40" E 316.80 FT; TH 15 FT TO POB; 4-THE W 1/2 OF SW 1/4 OF NE 1/4 OF SD SEC ALSO SE 1/4 OF NE 1/4 COMM @ NE CRNER OF SEC TH S 00°20'38" E 1325.50 FT; TH N 88°23'04" W 310 FT TO POB; TH CONT N 88°23'04" E 350 FT; TH S 00°20'38" E 221.25 FT; TH S 88°23'04" E 350 FT; TH N 00°20'38" W 221.25 FT TO POB.<br>SPLIT/COMB ON 02/08/2018 WITH 100-034-100-001-40 INTO 100-034-100-005-01; |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).



# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-034-100-006-00</b><br><br>PROPERTY ADDRESS:<br><b>2846 MCCULLOCH RD<br/>BEAVERTON, MI 48612</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SEWELL JAMES & BONNIE<br>2846 MCCULLOCH RD<br>BEAVERTON MI 48612   |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$23</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 17,370                            | 18,238  | 868  |
| 2. ASSESSED VALUE:  | 32,900                            | 40,800  | 7,900  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 32,900                            | 40,800  | 7,900  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 34 18 2W PART OF S 1/2 OF NE 1/4-COM 971.96FT N OF E 1/4 COR TH N 87DEG 58MIN 40SEC W 660FT TH N 133.5FT TH S 87DEG 58MIN 40SEC E 660FT TH S 133.5FT TO POB |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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L-4400

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|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-034-100-008-00</b><br><br>PROPERTY ADDRESS:<br><b>W CALHOUN RD<br/>BEAVERTON, MI 48612</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>NEWMAN ZACKERY K & CREGO SKYLAR R<br>4230 W CALHOUN RD<br>BEAVERTON MI 48612 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 13,267                            | 40,600  | 27,333                                       |
| 2. ASSESSED VALUE:  | 40,600                            | 40,600  | 0  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 40,600                            | 40,600  | 0  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 34 18-2W THE W 1/2 OF SW 1/4 OF NE 1/4  |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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L-4400

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-034-200-001-02</b><br><br>PROPERTY ADDRESS:<br><b>4311 HOWARD RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>PETERS MARY DELANE<br>4311 HOWARD RD<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$1,757</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 0   | 66,958   |
| 2. ASSESSED VALUE:  |  | 97,600  | 109,700  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 97,600  | 109,700  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |   |  |
| LEGAL DESCRIPTION:<br>SEC 34 T18N R2W E 1/2 OF NW FRL 1/4 EXC E 530 FT LYG N OF N BRANCH OF TOBACCO RVR<br>& EXC THAT PART LYG S OF N BRANCH OF TOBACCO RVR & EXC W 100 FT OF N 185 FT.<br>COMBINED 2007 FROM 100-034-201-001-00 100-034-201-002-00 100-034-201-003-00; |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-034-200-001-10</b><br><br>PROPERTY ADDRESS:<br><b>4365 W HOWARD RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SALAGE CATHERINE<br>4365 W HOWARD RD<br>GLADWIN MI 48624  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$21</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 16,248  | 17,060   |
| 2. ASSESSED VALUE:   |  | 23,800  | 25,400   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 23,800  | 25,400   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |   |  |
| LEGAL DESCRIPTION:<br><br>SEC 34 T18N R2W PART OF NE 1/4 OF NW 1/4 BEG S 89DEG W ALG N SEC LINE 1222.9FT FROM N 1/4 COR TH CONT S 89DEG W ALG N SEC LINE 100FT TO W 1/8 LINE TH S 0DEG 47' 40" E ALONG SD 1/8 LINE 185FT TH N 89DEG E 100FT TH N 0DEG 47' 40" W 185FT TO POB & COM 33FT W OF NE COR OF W 1/2 OF NW 1/4 TH W 167FT TH S 185FT TH E 167FT TH N 185FT TO POB EXC W 60FT |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

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|   |                                   |  |  |
|---|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-034-200-002-00</b><br><br>PROPERTY ADDRESS:<br><b>HOWARD RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>CARPENTER DAVID A & ALLAN JR<br>8430 MANNINGTON RD<br>CANTON MI 48187                    |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$174</b>                                    | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 78,562                            | 82,490   | 3,928  |
| 2. ASSESSED VALUE:  | 98,300                            | 121,600  | 23,300                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 98,300                            | 121,600  | 23,300                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |  |  |
| LEGAL DESCRIPTION:<br>SEC 34 18 2W E 530FT OF E 1/2 OF NW FRL 1/4 LYING N OF N BRANCH OF TOB R & THAT PART OF E 1/2 NW 1/4 LYING S OF N BRANCH OF TOB R |                                   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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# THIS IS NOT A TAX BILL

L-4400

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|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-034-200-003-01</b><br><br>PROPERTY ADDRESS:<br><b>2681 GROUT RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>ROOS LARRY D<br>2681 GROUT RD<br>GLADWIN MI 48624  |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$32</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 24,430                            | 25,651  | 1,221  |
| 2. ASSESSED VALUE:  | 30,100                            | 47,800  | 17,700                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 30,100                            | 47,800  | 17,700                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 34 18 2W PART OF SW 1/4 OF NW 1/4-COM S 00DEG 57MIN E ALONG W SEC LINE 1292FT FROM NW COR SEC TH N 89DEG 03MIN E 300FT TH S 00DEG 57MIN E 300FT TH S 89DEG 03MIN W 300FT TH N 00DEG 57MIN W ALONG W SEC LINE 300FT TO POB |                                   |   |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

**Notice of Assessment, Taxable Valuation, and Property Classification**

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-034-200-003-02</b><br><br>PROPERTY ADDRESS:<br><b>4391 HOWARD RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>DRAWE MICHAEL & SUSANNE PEARL<br>4391 HOWARD RD<br>GLADWIN MI 48624  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$75</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 57,072  | 59,925   |
| 2. ASSESSED VALUE:  |  | 81,300  | 84,400   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 81,300  | 84,400   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br><br>SEC 34 18 2W PART OF NW 1/4 OF NW 1/4 BEG N 89DEG E ALONG N SEC LINE 702.10FT FROM NW COR TH N CONT N 89DEG E 220FT TH S 1DEG E 190FT TH N 69DEG 51MIN 20SEC W 151.62FT TH S 73DEG 3MIN 15SEC W 81.72FT TH N 1DEG W 157.75FT TO POB PARCEL TO EXTEND SLY TO WATERS EDGE |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-034-200-003-10</b><br><br>PROPERTY ADDRESS:<br><b>4433 W HOWARD RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SMITH BRENNEN J & HANNAH<br>4433 W HOWARD RD<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$254</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 193,800   | 203,490  |
| 2. ASSESSED VALUE:  |  | 193,800   | 208,600  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 193,800   | 208,600  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |   |  |
| LEGAL DESCRIPTION:<br><br>P/O NW ¼ OF NW ¼ SEC 34 T18N R2W BEG @ NW CRNR OF SEC TH N 86°11'15"E 702.10 FT TH S 03°48'45"E 215.52 FT TO S RIVER TRVRSE LNE OF NORTH BRANCH OF TOBACCO RIVER TH ALNG TRVRSE LNE FOLLOWING 3 COURSES N 82°36'04"E 123.25 FT S 61°52'25"E 164.74 FT S 22°20'59"E 209.01 FT TH S 51°35'59"W 553.52 FT TO CURVE L W/RAD OF 104.32 FT DA OF 66°38'09"W 114.01 FT TH S 71°52'32"W 58.60 FT TH S 74°35'25"W 282.52 FT TH S 86°57'10" W 145.71 FT TO W LNE OF SEC 34 TH N 03°28'09" W ALNG W LNE 824.62 FT TO POB. 15.40 A+/- SUBJ TO ESMNTS & ROW OF RECORD<br><br>SPLIT/COMBINED ON 11/28/2022 FROM 100-034-200-003-00; |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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| <b>March Board of Review Appeal Information. The board of review will meet at the following dates and times:</b><br><br>2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER. |
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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-034-200-003-20</b><br><br>PROPERTY ADDRESS:<br><b>2565 S GROUT RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HENRY RICHARD H ET UX<br>4433 W HOWARD RD<br>GLADWIN MI 48624  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 402 (RESIDENTIAL-VACANT)   |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 402 (RESIDENTIAL-VACANT)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$57</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 25,674   | 26,957   |
| 2. ASSESSED VALUE:  |  | 39,800   | 57,000   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 39,800   | 57,000   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |  |  |
| LEGAL DESCRIPTION:<br>P/O NW 1/4 OF NW 1/4 SEC 34 T18N R2W COMM @ NW CRNR OF SEC 34 TH S03°29'09"E 824.62 FT TO POB TH N86°57'10"E 145.71 FT TH N 74°35'25"E 282.52 FT TH N 71°52'32"E 58.60 FT TO CRVE TO R W/RAD OF 104.32 FT DA 66°14'33" CRVE LENGTH 120.61 FT CHRD BEARING & LGTH OF S66°38'09"E 114.01 FT TH N 51°35'59"E 553.52 FT TO SOUTH RIVER TRVRSE LNE OF NORTH BRANCH OF TOBACCO RIVER TH ALNG TRAVRSE LNE 4 COURSES S 23°46'10" E 205.57 FT S06°16'29" E 174.13 FT S 59°55'54"E 94.99 FT S 85°36'20" E 132.53 FT TO W 1/8 LNE OF SEC 34 TH S 03°35'03" E 835.16 FT TO N 1/8 LNE OF SEC TH S 88°56'31"W 1327.50 FT TO W LNE OF SEC 34 TH N 03°28'09" W 111.58 FT TH N 86°31'55" E 300.00 FT TH N 03°28'09"W 300.00 FT TH S 86°31'51"W 300.00 FT TO W LNE OF SEC 34 TH N 03°28'09" W 467.38 FT TO POB. 27.80 A +/- |  |  |  |

Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-034-200-004-00</b><br><br>PROPERTY ADDRESS:<br><b>4385 HOWARD RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>DRAWE WILLIAM & SOULER GLADYS<br>4385 HOWARD RD<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$27</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 20,540  | 21,567   |
| 2. ASSESSED VALUE:   |  | 44,600  | 45,000   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 44,600  | 45,000   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |   |  |
| LEGAL DESCRIPTION:<br>SEC 34 18 2W THAT PART OF W 1/2 OF NW 1/4 THAT LIES E OF A LINE COM 400FT W OF NE COR SD DESC & RUNS S TO TOB R & N OF SD R<br>EXC COM 33FT W OF NE COR SD DESC TH W 367FT TH S 190FT TH S 65DEG 05MIN 26SEC E 81.65FT TH N 33DEG 16MIN E 49.22FT TH N 89<br>DEG E 265.84FT TH N 1DEG W 185FT TO POB |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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L-4400

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-034-200-009-00</b><br><br>PROPERTY ADDRESS:<br><b>2703 S GROUT RD<br/>BEAVERTON, MI 48612</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>KALINOWSKI RANDALL & LINDA<br>2703 S GROUT RD<br>BEAVERTON MI 48612 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$75</b>                   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 57,201  | 60,061   |
| 2. ASSESSED VALUE:   |  | 70,800  | 83,100   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 70,800  | 83,100   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 34 18 2W S 1/2 OF S 1/2 OF SW 1/4 OF NW 1/4  |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|  |                                   |   |  |
|--|-----------------------------------|---|--|
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| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>KALINOWSKI RANDALL<br>2703 S GROUT RD<br>BEAVERTON MI 48612 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 402 (RESIDENTIAL-VACANT)                                   |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 402 (RESIDENTIAL-VACANT)   |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$9</b>         | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 7,169                             | 7,527   | 358  |
| 2. ASSESSED VALUE:   | 16,100                            | 24,400  | 8,300  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 16,100                            | 24,400  | 8,300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                    |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 34 18 2W N 1/2 OF S 1/2 OF SW 1/4 OF NW 1/4  |                                   |   |  |

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|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-034-202-001-00</b><br><br>PROPERTY ADDRESS:<br><b>4389 W HOWARD RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>FANOS ALEX A & BRENDA<br>4389 W HOWARD RD<br>GLADWIN MI 48624  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$85</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 64,470  | 67,693   |
| 2. ASSESSED VALUE:  |  | 67,400  | 76,200   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 67,400  | 76,200   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>P/O NW ¼ OF NW¼ OF SECTION 34 T18N R2W DESCR AS COMM @ N¼ CRNR OF SEC 34; TH N 89° 51' 40" W 1482.90 FT TO POB; TH S 00° 08' 20" W 185.00 FT;<br>TH S 36° 46' 26" W 66.76 FT; TH S 74° 26' 30" W 94.01 FT; TH N 42° 35' 46" W 52.19 FT ALNG INT TRVRSE LNE ALNG N-ESTRLY BANK OF N<br>BRANCH OF TOBACCO RIVER;<br>TH N 63° 57' 06" W ALNG INT TRAV LNE 81.65 FT; TH N 00° 08' 20" E 190.00 FT TO N LNE OF SEC 34; TH S 89° 51' 40" E 239.20 FT TO POB. 1.265<br>A+/- EXTENDS S-THRLY TO EDGE OF TOBACCO RIVER.<br>DESCR CORRECTED 2021 SURVEY |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

|  |
|--|
| <b>March Board of Review Appeal Information. The board of review will meet at the following dates and times:</b><br><br>2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER. |
|--|

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-034-300-001-00</b><br><br>PROPERTY ADDRESS:<br><b>4298 W CALHOUN RD<br/>BEAVERTON, MI 48612</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MANCOS GEORGE TRUST<br>31702 LYNNE DR<br>ROCKWOOD MI 48173 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)                                       |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$86</b>          |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 37,947   | 39,844   |
| 2. ASSESSED VALUE:  |  | 72,300   | 86,900   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 72,300   | 86,900   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>SEC 34 18 2W E 1/2 OF E 1/2 OF SW 1/4   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-034-300-001-01</b><br><br>PROPERTY ADDRESS:<br><b>4726 W CALHOUN RD<br/>BEAVERTON, MI 48612</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MANCOS GEORGE TRUST<br>31702 LYNNE DR<br>ROCKWOOD MI 48173 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$96</b>       | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 42,003   | 44,103   | 2,100  |
| 2. ASSESSED VALUE:  | 53,200   | 66,300   | 13,100                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 53,200   | 66,300   | 13,100                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                   |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 34 18 2W W 1/2 OF E 1/2 OF SW 1/4   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-034-301-001-10</b><br><br>PROPERTY ADDRESS:<br><b>GROUT RD &amp; CALHOUN RD<br/>BEAVERTON, MI 48612</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HERSHBERGER TOBIE & RACHEL<br>2056 S GROUT RD<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$10</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 4,588  | 4,817  |
| 2. ASSESSED VALUE:   |  | 14,100   | 21,700   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 14,100   | 21,700   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 34 18 2W W 1/2 OF SW 1/4 BEG AT SW COR OF SEC TH N 385.50FT TH S 86DEG 10MIN 37SEC E 300FT TH S 371.34FT TH N88DEG 53MIN W 299.39FT TO POB SUBJ TO EAS AS REC AKA PARCEL A<br>Split on 01/12/2005 from 100-034-301-001-00; |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).



# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-034-301-001-14</b><br><br>PROPERTY ADDRESS:<br><b>W CALHOUN RD<br/>BEAVERTON, MI 48612</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HERSHBERGER TOBIE M & RACHEL T<br>2056 S GROUT RD<br>GLADWIN MI 48624   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$30</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 13,230   | 13,891   | 661  |
| 2. ASSESSED VALUE:   | 19,300   | 29,200   | 9,900  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 19,300   | 29,200   | 9,900  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 34 T18N R2W W 1/2 OF SW 1/4 BEG AT SW COR OF SEC TH S 88DEG 52MIN E 299.39FT TO POB TH N 521.34FT TH S 86DEG 10MIN 37SEC E 1024.73 TH S 00DEG 8'26" W 472.92FT TH W TO POB SUBJ TO EAS AS REC. COMBINED ON 12/02/2013 FROM 100-034-301-001-11 100-034-301-001-12 100-034-301-001-13; |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-034-301-002-00</b><br><br>PROPERTY ADDRESS:<br><b>2965 S GROUT RD<br/>BEAVERTON, MI 48612</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>OMALLEY PAUL & PAULA<br>2965 S GROUT RD<br>BEAVERTON MI 48612                                 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$219</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 58,275  | 61,188   | 2,913  |
| 2. ASSESSED VALUE:   | 59,600  | 66,700   | 7,100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 59,600  | 66,700   | 7,100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 34 18 2W PART OF W 1/2 OF SW 1/4 BEG ALONG W SEC LINE 385.50FT N OF SW COR TH CONT N 150FT TH E 300FT TH S 150FT TH W 300FT TO POB |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-034-301-003-00</b><br><br>PROPERTY ADDRESS:<br><b>2945 GROUT RD<br/>BEAVERTON, MI 48612</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>DAVY DENNIS & LINDA<br>2945 GROUT RD<br>BEAVERTON MI 48612   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$186</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 49,311  | 51,776   | 2,465  |
| 2. ASSESSED VALUE:  | 62,000  | 75,200   | 13,200                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 62,000  | 75,200   | 13,200                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 34 18 2W W 1/2 OF SW 1/4 BEG N ALONG W SEC LINE 535.50FT FROM SW COR TH N 367FT TH S 86DEG 10MIN 37SEC E 1325.64FT TH S 0DEG 8MIN 26SEC W ALONG W 1/8 LINE 366.94FT TH N 86DEG 10MIN 37SEC W 1324.74FT TO POB |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |              |   |  |
|--|--------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |              | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-034-301-005-00</b><br><br>PROPERTY ADDRESS:<br><b>2917 GROUT RD<br/>BEAVERTON, MI 48612</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WALTERS ARTHUR & INGRID<br>2917 GROUT RD<br>BEAVERTON MI 48612  |              | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |              |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |              |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |              | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:   | <b>\$138</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |              | 36,758  | 38,595   |
| 2. ASSESSED VALUE:   |              | 51,000  | 62,200   |
| 3. TENTATIVE EQUALIZATION FACTOR:  | 1.000        |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |              | 51,000  | 62,200   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |              |   |  |
| LEGAL DESCRIPTION:<br>SEC 34 18 2W PART OF W 1/2 OF SW 1/4 BEG N ALONG W SEC LINE 902.50 FT FROM SW COR OF SEC TH CONT N 217FT TH S 86DEG 10MIN 37SEC E 300FT TH N 150FT TH S 86DEG 10MIN 37SEC E 1026.74FT TO W 1/8 LINE TH S 0DEG 8MIN 26SEC W ALONG W 1/8 LINE 366.94FT TH N 86DEG 10MIN 37SEC W 1325.64FT TO POB |              |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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L-4400

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-034-301-006-00</b><br><br>PROPERTY ADDRESS:<br><b>2865 GROUT RD<br/>BEAVERTON, MI 48612</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>TUMMINARO ANGELO & CATHY<br>2865 GROUT RD<br>BEAVERTON MI 48612   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$1,175</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 42,300  | 57,900   | 15,600                                       |
| 2. ASSESSED VALUE:   | 42,300  | 57,900   | 15,600                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 42,300  | 57,900   | 15,600                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 34 18 2W PART OF W 1/2 OF SW 1/4 BEG N ALONG W SEC LINE 1119.50FT FROM SW COR OF SEC TH CONT N 150FT TH S 86DEG 10MIN 37SEC E 300FT TH S 150FT TH N 86DEG 10MIN 37SEC W 300FT TO POB |   |  |  |

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|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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L-4400

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|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-034-301-007-00</b><br><br>PROPERTY ADDRESS:<br><b>2859 GROUT RD<br/>BEAVERTON, MI 48612</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WOLVERTON GARY<br>2859 GROUT RD<br>BEAVERTON MI 48612  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$227</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 60,165  | 63,173   | 3,008  |
| 2. ASSESSED VALUE:  | 66,800  | 87,900   | 21,100                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 66,800  | 87,900   | 21,100                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 34 18 2W PART OF W 1/2 OF SW 1/4 BEG N ALONG W SEC LINE 1269.50FT FROM SW COR OF SEC TH CONT N 333FT TH S 89DEG 10MIN 37SEC E 1327.36FT TO W 1/8 LINE TH S 0DEG 8MIN 26SEC W 332.94FT TH N 86 DEG 10MIN 37SEC W 1326.74FT TO POB. |   |  |  |

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State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-034-301-008-00</b><br><br>PROPERTY ADDRESS:<br><b>2759 GROUT RD<br/>BEAVERTON, MI 48612</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WHITMER JOSHUA J<br>2759 GROUT RD<br>BEAVERTON MI 48612   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$33</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 25,519  | 26,794   | 1,275  |
| 2. ASSESSED VALUE:   | 34,800  | 44,800   | 10,000                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 34,800  | 44,800   | 10,000                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 34 18 2W PART OF W 1/2 OF SW FRL 1/4 COM N ALONG W SEC LINE 1602.50FT FROM SW COR OF SEC TH CONT N 333FT TH S 86DEG 10MIN 37SEC E 1328.18FT TO W 1/8 LINE TH S 0DEG 8MIN 26SEC W 332.94FT TH N 86 DEG 10MIN 37SEC W 1327.36FT TO POB |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-034-301-009-00</b><br><br>PROPERTY ADDRESS:<br><b>2847 S GROUT RD<br/>BEAVERTON, MI 48612</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SPELLERBERG MORGAN RAE &<br>TILLEY STEVEN EDWARD<br>2847 GROUT RD<br>BEAVERTON MI 48612  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$284</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 75,495  | 79,269   | 3,774  |
| 2. ASSESSED VALUE:  | 81,600  | 94,900   | 13,300                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 81,600  | 94,900   | 13,300                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 34 18 2W W 1/2 OF SW 1/4 BEG N ALONG W SEC LINE 1935.20FT FROM SW COR OF SEC TH CONT N ALONG W SEC LINE 333FT TH S 86°10'37" E 1329FT TH S 00°08'26" W 332.94 FT TH N 86°10'37"W 1328.18FT TO POB |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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L-4400

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-034-301-010-00</b><br><br>PROPERTY ADDRESS:<br><b>2727 GROUT RD<br/>BEAVERTON, MI 48612</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>RAGLE ALLEN & CAROL<br>2727 GROUT RD<br>BEAVERTON MI 48612   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$82</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 21,789  | 22,878   | 1,089  |
| 2. ASSESSED VALUE:  | 31,500  | 41,300   | 9,800  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 31,500  | 41,300   | 9,800  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 34 18 2W PART OF W 1/2 OF SW 1/4 BEG N ALONG W SEC LINE 2268.50FT FROM SW COR OF SEC TH CONT N 225.24FT TH S 86DEG 10MIN 37SEC E 300FT TH N 150FT TO E-W 1/4 LINE TH S 86DEG 10MIN 37SEC E 1329.93FT TO W 1/8 LINE TH S 375.18FT TH N 86DEG 10MIN 37SEC W 1329FT TO POB |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-034-301-011-00</b><br><br>PROPERTY ADDRESS:<br><b>2721 GROUT RD<br/>BEAVERTON, MI 48612</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>VERMEESCH TINA<br>2721 GROUT RD<br>BEAVERTON MI 48612   | PRINCIPAL RESIDENCE EXEMPTION<br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$49</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 13,121   | 13,777   | 656  |
| 2. ASSESSED VALUE:   | 19,800   | 24,000   | 4,200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 19,800   | 24,000   | 4,200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 34 18 2W PART OF W 1/2 OF SW 1/4 BEG N ALONG W SEC LINE 2493.74FT FROM SW COR OF SEC TH CONT N 150FT TO W 1/4 COR OF SEC TH S 86DEG 10MIN 37SEC E 300FT TH S 150FT TH N 86DEG 10MIN 37SEC W 300FT TO POB L295-P823 |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

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**Notice of Assessment, Taxable Valuation, and Property Classification**

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|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-034-400-001-01</b><br><br>PROPERTY ADDRESS:<br><b>2928 MCCULLOCH RD<br/>BEAVERTON, MI 48612</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MCCULLOCH MIKECAL & DENISE<br>2928 MCCULLOCH RD<br>BEAVERTON MI 48612   |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$103</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 27,232                            | 28,593  | 1,361  |
| 2. ASSESSED VALUE:   | 62,000                            | 74,800  | 12,800                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 62,000                            | 74,800  | 12,800                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC34 18 2W NE 1/4 OF SE 1/4 BEG AT A POINT ON THE E SEC LINE TH S 1 DEG 16 MIN 11 SEC W 516.52 FT FROM THE E 1/4 COR TH CONT S 1 DEG 16 MIN 11 SEC W 425 FT TH N 88 DEG 43 MIN 49 SEC W 513 TH N 1 DEG 16 MIN 11 SEC E 425 FT TH S 88 DEG 43 MIN 49 SEC E 513 FT TO THE POB 5 ACRES |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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# THIS IS NOT A TAX BILL

L-4400

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-034-400-001-10</b><br><br>PROPERTY ADDRESS:<br><b>MCCULLOCH RD<br/>BEAVERTON, MI 48612</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MCCULLOCH MIKECAL & DENISE<br>2928 MCCULLOCH RD<br>BEAVERTON MI 48612  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$84</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 22,276  | 23,389   | 1,113  |
| 2. ASSESSED VALUE:  | 47,200  | 64,200   | 17,000                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 47,200  | 64,200   | 17,000                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC34 18 2W NE 1/4 OF SE 1/4 EXC THAT PART COMM 516.52 FT S OF THE E 1/4 COR TH CONT S 425 FT TH W 513FT TH N 425 FT TH E 513 FT TO THE POB SPLIT FROM 034-400-001-00 35 ACRES 1999 |   |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).



# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-034-400-002-00</b><br><br>PROPERTY ADDRESS:<br><b>4186 W CALHOUN RD<br/>BEAVERTON, MI 48612</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>DELEGATO WILLIAM<br>316 DEVONSHIRE DR<br>LAPEER MI 48446  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$47</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 20,718   | 21,753   | 1,035  |
| 2. ASSESSED VALUE:   | 31,400   | 50,800   | 19,400                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 31,400   | 50,800   | 19,400                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 34 T18N R2W W 1/2 OF SE FRL 1/4 EXC COM S 1/4 COR OF SEC TH N ON N-S 1/4 LINE TO E-W 1/4 LINE TH S 87°33' E 1106.26FT TH S 00°22'13" E 2260.92FT TH W105.37FT TH S 00°55' E 208FT TO S SEC LINE TH W ALONG SEC LINE TO POB |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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L-4400

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-034-400-003-00</b><br><br>PROPERTY ADDRESS:<br><b>4250 W CALHOUN RD<br/>BEAVERTON, MI 48612</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HOLIDAY THOMAS O<br>4250 W CALHOUN RD<br>BEAVERTON MI 48612 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$1,835</b>        |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 0   | 24,356   |
| 2. ASSESSED VALUE:   |  | 0   | 50,700   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 0   | 50,700   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                    |  |   |  |
| LEGAL DESCRIPTION:<br>SEC34 18 2W W 100FT OF W 1/2 OF SE FRL 1/4   |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |              |   |  |
|---|--------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |              | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-034-400-004-00</b><br><br>PROPERTY ADDRESS:<br><b>4182 W CALHOUN RD<br/>BEAVERTON, MI 48612</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SHIELDS TRAVIS<br>4182 W CALHOUN RD<br>BEAVERTON MI 48612  |              | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |              |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |              |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |              | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:  | <b>\$153</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |              | 40,565  | 42,593   |
| 2. ASSESSED VALUE:  |              | 42,700  | 47,500   |
| 3. TENTATIVE EQUALIZATION FACTOR:   | 1.000        |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |              | 42,700  | 47,500   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |              |   |  |
| LEGAL DESCRIPTION:<br>SEC34 18 2W COM 546FT E OF SW COR OF W 1/2 OF SE FRL 1/4 TH N 0DEG 55MIN W 233FT TH E 100FT TH S 0DEG 55MIN E 233FT TH W 100FT TO POB L355-P825 |              |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |              |   |  |
|---|--------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |              | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-034-400-006-00</b><br><br>PROPERTY ADDRESS:<br><b>4210 W CALHOUN RD<br/>BEAVERTON, MI 48612</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BALL DAVE & FINDLAY TAMARA<br>4210 W CALHOUN RD<br>BEAVERTON MI 48612  |              | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |              |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |              |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |              | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:  | <b>\$132</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |              | 34,923  | 36,669   |
| 2. ASSESSED VALUE:  |              | 50,500  | 62,200   |
| 3. TENTATIVE EQUALIZATION FACTOR:   | 1.000        |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 50,500       | 62,200  | 11,700   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |              |   |  |
| LEGAL DESCRIPTION:<br>SEC 34 T18N R2W COM 446 FT E OF S 1/4 COR TH E 100 FT TH N00 DEG 55' W 233 FT TH E 100 FT TH N00 DEG 55' W 2256.56 FT TH N87 DEG 23' W 200.35 FT TH S00 DEG 35' E 2498.71 FT TO POB |              |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-034-400-007-01</b><br><br>PROPERTY ADDRESS:<br><b>4162 W CALHOUN RD<br/>BEAVERTON, MI 48612</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>KNOLL JAQCUELYN & SITES JEANNE<br>2865 N NINE MILE RD<br>SANFORD MI 48657  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$36</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 15,757   | 16,544   |
| 2. ASSESSED VALUE:  |  | 29,900   | 45,000   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 29,900   | 45,000   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br><br>A PARCEL OF LAND IN THE WEST 1 /2 OF THE SOUTHEAST 1 /4 OF SECTION 34 TOWNSHIP 18 NORTH RANGE 2 WEST DESCRIBED AS COMMENCING AT THE SOUTH 1/4 CORNER OF SAID SECTION 34 THENCE EAST 646.00 FEET ALONG THE SOUTH SECTION LINE TO THE TRUE POINT OF BEGINNING; THENCE EAST 200 FEET ALONG THE SOUTH SECTION LINE; THENCE NORTH 0°55' WEST 2 481.00 FEET PARALLEL TO THE NORTH-SOUTH 1/4 LINE OF SAID SECTION 34; THENCE NORTH 87°23' WEST 200.35 FEET ALONG THE EAST-WEST 1/4 LINE OF SAID SECTION 34; THENCE SOUTH 0°55' EAST 2 489.56 FEET TO THE POINT OF BEGINNING.<br>COMMONLY KNOWN AS: 4162 CALHOUN ROAD BEAVERTON MICHIGAN<br>PL N: 100-034-400-005-00 AND 100-034-400-007-00 . 11.405A +/- |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

|  |
|--|
| <b>March Board of Review Appeal Information. The board of review will meet at the following dates and times:</b><br><br>2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER. |
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L-4400

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|  |                |   |  |
|--|----------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-034-400-008-00</b><br><br>PROPERTY ADDRESS:<br><b>4230 W CALHOUN RD<br/>BEAVERTON, MI 48612</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>NEWMAN ZACKERY K & CREGO SKYLAR R<br>4230 W CALHOUN RD<br>BEAVERTON MI 48612  |                | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |                |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |                | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:   | <b>\$5,690</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |                | 85,329  | 127,100  |
| 2. ASSESSED VALUE:   |                | 122,300   | 127,100  |
| 3. TENTATIVE EQUALIZATION FACTOR:  | 1.000          |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |                | 122,300   | 127,100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   | <b>WAS</b>     |   |  |
| LEGAL DESCRIPTION:<br>SEC 34 18 2W PARCEL COM 100FT E OF S 1/4 COR TH N 0DEG 55MIN W 2514.53FT TO E-W 1/4 LINE TH S 87DEG 23MIN E 346.61FT TH S 0DEG 55MIN E 2498.71FT TO S SEC LINE TH W 346FT TO POB |                |   |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-034-400-009-00</b><br><br>PROPERTY ADDRESS:<br><b>W CALHOUN RD<br/>BEAVERTON, MI 48612</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>DELEGATO WILLIAM<br>316 DEVONSHIRE DR<br>LAPEER MI 48446  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 402 (RESIDENTIAL-VACANT)   |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 402 (RESIDENTIAL-VACANT)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$22</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 9,662  | 10,145   | 483  |
| 2. ASSESSED VALUE:   | 22,500   | 34,000   | 11,500                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 22,500   | 34,000   | 11,500                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>SEC34 18 2W COM S 1/4 COR OF SEC TH E 846FT ALONG S SEC LINE TO POB TH N 00° 55' W 2481FT TH S 87°33' E 259.65FT ALONG E-W 1/4 LINE TH S 00°22'13" E 2260.92FT TH W 105.37FT PARA TO S SEC LINE TH S 00° 55' E 208FT TO S SEC LINE TH W 133FT TO POB |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-034-400-010-00</b><br><br>PROPERTY ADDRESS:<br><b>2910 MCCULLOCH RD<br/>BEAVERTON, MI 48612</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>GOWER GERALD & JOYCE<br>2910 MCCULLOCH RD<br>BEAVERTON MI 48612 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                     |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$232</b>           | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 61,672  | 64,755   | 3,083  |
| 2. ASSESSED VALUE:   | 86,100  | 92,700   | 6,600  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 86,100  | 92,700   | 6,600  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 34 18 2W SE 1/4 OF SE FRL 1/4 EXC S 660.58FT THEREOF   |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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L-4400

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|   |  |  |  |
|---|--|--|--|
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| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HOLT KIRBY<br>PATRICIA HOLT<br>31511 RUSH ST<br>GARDEN CITY MI 48135 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$44</b>                 | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 19,499   | 20,473   | 974  |
| 2. ASSESSED VALUE:  | 30,100   | 47,000   | 16,900                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 30,100   | 47,000   | 16,900                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 34 18 2W W 329.71FT OF E 659.42FT OF S 660.58 FT OF SE 1/4 OF SE 1/4                                      |  |  |  |

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|                        |                          |   |
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|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-034-400-010-03</b><br><br>PROPERTY ADDRESS:<br><b>4090 W CALHOUN RD<br/>BEAVERTON, MI 48612</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WELKE CATHERINE<br>4090 W CALHOUN RD<br>BEAVERTON MI 48612 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)                                       |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:                      | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 53,008                            | 55,658  | 2,650  |
| 2. ASSESSED VALUE:  | 65,800                            | 88,500  | 22,700                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 65,800                            | 88,500  | 22,700                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                   |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 34 T18N R2W W 329.71FT OF E 989.13FT OF S 660.58 FT OF SE 1/4 OF SE 1/4                         |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-034-400-010-04</b><br><br>PROPERTY ADDRESS:<br><b>4190 W CALHOUN RD<br/>BEAVERTON, MI 48612</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WELKE DANIEL<br>4190 W CALHOUN RD<br>BEAVERTON MI 48612 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)                                    |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:                   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 78,265                            | 82,178  | 3,913  |
| 2. ASSESSED VALUE:   | 104,600                           | 118,300   | 13,700                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 104,600                           | 118,300   | 13,700                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 34 T18 R2W S 660.58FT OF SE 1/4 OF SE 1/4 EXC E 989.13FT THEREOF                             |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-034-404-001-00</b><br><br>PROPERTY ADDRESS:<br><b>2944 MCCULLOCH RD<br/>BEAVERTON, MI 48612</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>DYNYSCHUK RICHARD L & MEEHAN HOLLY<br>2944 MCCULLOCH RD<br>BEAVERTON MI 48612 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$703</b>                         | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 44,755  | 54,092   | 9,337  |
| 2. ASSESSED VALUE:   | 58,400  | 84,700   | 26,300                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 58,400  | 84,700   | 26,300                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 34 18 2W N 330.29FT OF S 660.58FT OF E 329.71FT OF SE 1/4 OF SE 1/4  |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-034-404-002-00</b><br><br>PROPERTY ADDRESS:<br><b>2980 MCCULLOCH RD<br/>BEAVERTON, MI 48612</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WALTHER DENNIS SR & VANHORN DEBRA J<br>939 N COEMAN RD<br>SHEPHERD MI 48883 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$443</b>                       | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 32,132   | 62,900   | 30,768                                       |
| 2. ASSESSED VALUE:   | 40,900   | 62,900   | 22,000                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 40,900   | 62,900   | 22,000                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 34 18 2W E 329.71FT OF S 330.29FT OF SE 1/4 OF SE 1/4  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-035-100-001-01</b><br><br>PROPERTY ADDRESS:<br><b>3551 HOWARD RD<br/>BEAVERTON, MI 48612</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>KROLL JOSH<br>3551 HOWARD RD<br>BEAVERTON MI 48612   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$47</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 35,963  | 37,761   |
| 2. ASSESSED VALUE:  |  | 42,900  | 45,700   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 42,900  | 45,700   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 35 18 2W PART OF NE 1/4 OF NE 1/4 BEG N 89DEG 31MIN W ALONG N SEC LINE 165FT FROM NE COR TH CONT N 89DEG 31MIN W 310FT TH S 281.03FT TH S 89DEG 31 MIN E 310FT TH N 281.03FT TO POB |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-035-100-001-02</b><br><br>PROPERTY ADDRESS:<br><b>3719 W HOWARD RD<br/>BEAVERTON, MI 48612</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HUSKINS ROSELLA R<br>3719 W HOWARD RD<br>BEAVERTON MI 48612  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$112</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 85,061  | 89,314   | 4,253  |
| 2. ASSESSED VALUE:  | 105,300   | 118,800  | 13,500                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 105,300   | 118,800  | 13,500                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 35 T18N R2W PART OF NE 1/4 OF NE FRL 1/4 BEG AT A PT ON N SEC LINE 475FT W OF NE COR TH S 33FT TH W 200FT TH S 130FT TH E 139FT TH S 992FT M/L TH W 406FT TH N 1155FT TH E 467FT TO POB |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-035-100-001-20</b><br><br>PROPERTY ADDRESS:<br><b>2568 M18<br/>BEAVERTON, MI 48612</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HUSKINS ROSELLA<br>3719 W HOWARD RD<br>BEAVERTON MI 48612   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$102</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 45,948   | 48,245   | 2,297  |
| 2. ASSESSED VALUE:   | 58,400   | 83,400   | 25,000                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 58,400   | 83,400   | 25,000                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 35 18 2W E 475FT OF NE 1/4 OF NE FRL 1/4 EXC S 10RDS THEREOF & EXC N 281FT OF W 310FT ALSO EXC PARCEL COM 33FT W OF NE COR TH W 100FT TH S 230FT TH E 100FT TH N TO POB ALSO EXC PARCEL COM 363FT S OF NE COR TH W 205FT TH S 100FT TH E 205FT TH N 100FT TO POB |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-035-100-002-00</b><br><br>PROPERTY ADDRESS:<br><b>2506 S M18<br/>BEAVERTON, MI 48612</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>PAGE BRIAN CHARLES<br>2506 M18<br>BEAVERTON MI 48612                                      |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$(235)</b>                                      |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 7,902  | 2,592  |
| 2. ASSESSED VALUE:   |  | 8,000  | 2,600  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 8,000  | 2,600  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>SEC35 18 2W PART OF NE 1/4 OF NE 1/4 - COM 65FT W & 33FT S OF NE COR OF SD DESC TH W 100FT TH S 130FT TH E 100FT TH N 130FT TO POB |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-035-100-003-00</b><br><br>PROPERTY ADDRESS:<br><b>2516 S M18<br/>BEAVERTON, MI 48612</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SEXTON CARLA L<br>4201 MAPLE CREST DR<br>SANFORD MI 48657                    | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$57</b>                         | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 6,616  | 7,900  | 1,284  |
| 2. ASSESSED VALUE:  | 7,500  | 7,900  | 400  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 7,500  | 7,900  | 400  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS</b>   |  |  |  |
| LEGAL DESCRIPTION:<br>SEC35 18 2W COM 65FT W & 163FT S OF NE COR OF NE 1/4 OF NE FRL 1/4 TH W 100FT TH S 100FT TH E 100FT TH N 100FT TO POB |  |  |  |

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|                        |                          |   |
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| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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L-4400

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-035-100-004-00</b><br><br>PROPERTY ADDRESS:<br><b>S M18<br/>BEAVERTON, MI 48612</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>PRAX STEVEN<br>216 W NICKELS ST<br>MIDLAND MI 48640                 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 402 (RESIDENTIAL-VACANT)  |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 402 (RESIDENTIAL-VACANT)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$3</b>                    |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 1,239  | 1,300  |
| 2. ASSESSED VALUE:   |  | 4,300  | 4,500  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 4,300  | 4,500  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>SEC35 18 2W COM 363FT S OF NE COR OF NE 1/4 OF NE FRL 1/4 TH W 205FT TH S 100FT TH E 205FT TH N 100FT TO POB |  |  |  |

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-035-100-005-00</b><br><br>PROPERTY ADDRESS:<br><b>3601 W HOWARD RD<br/>BEAVERTON, MI 48612</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BROWN KAREN<br>3601 W HOWARD RD<br>BEAVERTON MI 48612                        | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$24</b>                         | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 18,393  | 19,312   | 919  |
| 2. ASSESSED VALUE:  | 29,200  | 33,500   | 4,300  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 29,200  | 33,500   | 4,300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC35 18 2W COM 475FT W & 33FT S OF NE COR OF NE 1/4 OF NE FRL 1/4 TH S 130FT TH W 200FT TH N 130FT TH E 200FT TO POB |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-035-100-006-01</b><br><br>PROPERTY ADDRESS:<br><b>3755 W HOWARD RD<br/>BEAVERTON, MI 48612</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>THORINGTON WILLIAM & CATHERINE<br>3755 W HOWARD RD<br>BEAVERTON MI 48612   |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$35</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 26,672                            | 28,005  | 1,333  |
| 2. ASSESSED VALUE:  | 39,300                            | 52,300  | 13,000                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 39,300                            | 52,300  | 13,000                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br><br>SEC35 18 2W PARCEL OF LAND IN COM 165FT N OF CEN OF NE 1/4 TH N 577FT TH E 378FT TH S 577FT TH W 378FT ALONG WITH NON-EXCLUSIVE 33FT EASEMENT OVER W 33FT OF NE 1/4 OF NE 1/4 OF SD SEC 35 EXCEPT S 742FT THEREOF |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-035-100-006-10</b><br><br>PROPERTY ADDRESS:<br><b>3737 W HOWARD RD<br/>BEAVERTON, MI 48612</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MONROE JOY LOUISE<br>3737 W HOWARD RD<br>BEAVERTON MI 48612  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$20</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 15,115  | 15,870   | 755  |
| 2. ASSESSED VALUE:  | 36,700  | 53,700   | 17,000                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 36,700  | 53,700   | 17,000                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC35 18 2W COM 165FT N OF CEN OF NE 1/4 TH N 1155FT TH E 378FT TH S 1155FT TH W 378FT EXC S 577 FT THEREOF ALSO SUBJT TO 33FT EASEMENT OVER W 33FT OF NE 1/4 OF NE 1/4 OF SD SEC 35 EXCEPT S 742FT THEREOF |   |  |  |

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-035-100-007-00</b><br><br>PROPERTY ADDRESS:<br><b>2626 S M18<br/>BEAVERTON, MI 48612</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>JONES CONNIE & DANNY & TANNER<br>2626 S M18<br>BEAVERTON MI 48612 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$40</b>                 |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 30,294  | 31,808   |
| 2. ASSESSED VALUE:   |  | 40,500  | 54,300   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 40,500  | 54,300   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC35 18 2W S 10RDS OF NE 1/4 OF NE 1/4  |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

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L-4400

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-035-100-008-00</b><br><br>PROPERTY ADDRESS:<br><b>3785 HOWARD RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>KROLL KEVIN M & TERRI L<br>657 BALD EAGLE LAKE RD<br>ORTONVILLE MI 48462 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>90.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)   |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$70</b>                     | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 49,693   | 52,177   | 2,484  |
| 2. ASSESSED VALUE:  | 67,200   | 68,000   | 800  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 67,200   | 68,000   | 800  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 35 T18N R2W NW 1/4 OF NE FRL 1/4  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-035-100-009-00</b><br><br>PROPERTY ADDRESS:<br><b>S M18<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MILLER ANGELA S LVNG TRUST<br>615 RIVERVIEW DR<br>ANN ARBOR MI 48104 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$40</b>                 | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 30,520  | 32,046   | 1,526  |
| 2. ASSESSED VALUE:  | 80,400  | 87,000   | 6,600  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 80,400  | 87,000   | 6,600  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC35 18 2W S 1/2 OF NE FRL 1/4   |   |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

**Notice of Assessment, Taxable Valuation, and Property Classification**

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |              |   |  |
|---|--------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |              | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-035-200-001-00</b><br><br>PROPERTY ADDRESS:<br><b>3847 HOWARD RD<br/>BEAVERTON, MI 48612</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>KROLL CARL I & BARBARA R TRUST<br>3847 HOWARD RD<br>BEAVERTON MI 48612 |              | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |              |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)   |              |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)   |              | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:                                  | <b>\$109</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |              | 83,367  | 87,535   |
| 2. ASSESSED VALUE:  |              | 157,900   | 185,700  |
| 3. TENTATIVE EQUALIZATION FACTOR:   | 1.000        |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |              | 157,900   | 185,700  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |              |   |  |
| LEGAL DESCRIPTION:<br>SEC35 18 2W E 1/2 OF NW FRL 1/4   |              |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-035-200-002-02</b><br><br>PROPERTY ADDRESS:<br><b>3969 W HOWARD RD<br/>BEAVERTON, MI 48612</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MCCULLOCH MIKECAL & DENISE<br>2928 MCCULLOCH RD<br>BEAVERTON MI 48612   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$2,469</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 25,416   | 70,900   |
| 2. ASSESSED VALUE:   |  | 63,500   | 70,900   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 63,500   | 70,900   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS</b>   |  |
| LEGAL DESCRIPTION:<br>P/O NW 1/4 OF NW 1/4 SEC 35 T18N R2W BEG N 89°22'49" E ALONG N SEC LINE 208.75FT FROM NW COR TH CONT N 89°22'49" E 208.75FT; TH S 208.75FT; TH S 89°22'49" W 208.75FT TH N 208.75FT TO POB |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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L-4400

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-035-200-003-00</b><br><br>PROPERTY ADDRESS:<br><b>2519 MCCULLOCH RD<br/>BEAVERTON, MI 48612</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BLACKMER JEFFREY J & SARAH M<br>2519 MCCULLOCH RD<br>BEAVERTON MI 48612 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$56</b>                    | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 42,422  | 44,543   | 2,121  |
| 2. ASSESSED VALUE:   | 54,200  | 54,400   | 200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 54,200  | 54,400   | 200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC35 18 2W 1SQ A IN NW COR OF W 1/2 OF NW FRL 1/4   |   |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
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|  |                                   |  |  |
|--|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-035-202-001-10</b><br><br>PROPERTY ADDRESS:<br><b>2831 MCCULLOCH<br/>BEAVERTON, MI 48612</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HOWE CHARLES K & DIANE M<br>1847 GROUT RD<br>GLADWIN MI 48624   |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 301 (INDUSTRIAL-IMPROVED)   |                                   |  |  |
| PRIOR YEAR'S CLASSIFICATION: 301 (INDUSTRIAL-IMPROVED)   |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 72,058                            | 75,660   | 3,602  |
| 2. ASSESSED VALUE:   | 91,600                            | 95,900   | 4,300  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 91,600                            | 95,900   | 4,300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |  |  |
| LEGAL DESCRIPTION:<br>SEC 35 T18N R2W PART OF W 1/2 OF NW 1/4 COM @ NE CRNR S 994.33 FT TO POB; TH S 466.70 FT; TH E 466.70 FT; TH N 466.70 FT; TH W 466.70 FT TO POB. 5 A +/-<br><br>SUBJ TO RESTRICTIONS/ESMNTS/ROW/ZONING &/OR GOV REG OF RECORD. |                                   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-035-202-001-11</b><br><br>PROPERTY ADDRESS:<br><b>MCCULLOCH RD<br/>BEAVERTON, MI 48612</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MCCULLOCH MIKECAL & DENISE<br>2928 MCCULLOCH RD<br>BEAVERTON MI 48612   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$1,448</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 21,698  | 76,900   | 55,202                                       |
| 2. ASSESSED VALUE:   | 76,400  | 76,900   | 500  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 76,400  | 76,900   | 500  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>W 1/2 OF NW 1/4 SEC 35 T18N R2W EXC N 894.2 FT OF THE W 417.5 FT AND EXC PARCEL COMM 1641 FT S OF NW COR; TH E 626 FT; TH S 694.66 FT; TH W 626 FT; TH N 694.66 FT TO THE POB; ALSO EXC PARCEL COMM 994.33 FT S OF NW COR TH CONT S ALNG W SEC LINE 466.7 FT; TH E 466.7 FT; TH N 466.7 FT; TH W 466.7 FT TO THE POB |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-035-202-002-00</b><br><br>PROPERTY ADDRESS:<br><b>MCCULLOCH RD<br/>BEAVERTON, MI 48612</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MCCULLOCH MIKECAL & DENISE<br>2928 MCCULLOCH RD<br>BEAVERTON MI 48612 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$90</b>                  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 17,864  | 21,300   | 3,436  |
| 2. ASSESSED VALUE:   | 19,600  | 21,300   | 1,700  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 19,600  | 21,300   | 1,700  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W SEC 35 N 894.2 FT OF THE W 417.5 FT OF THE W 1/4 OF THE NW FRCL 1/4 EXC THE N 208.75 FT THEREOF       |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-035-203-001-00</b><br><br>PROPERTY ADDRESS:<br><b>2928 MCCULLOCH RD<br/>BEAVERTON, MI 48612</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MCCULLOCH MIKECAL & DENISE<br>2928 MCCULLOCH RD<br>BEAVERTON MI 48612                              | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$5</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 3,876   | 4,069  | 193  |
| 2. ASSESSED VALUE:  | 46,500  | 50,800   | 4,300  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 46,500  | 50,800   | 4,300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 35 T18N R2W COM 1641FT S OF NW COR TH E 626FT TH S 694.66FT TH W 626FT TH N 694.66FT TO POB. COMBINE 1995 / DESCRIPTION CORRECTION 2006 |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).



# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-035-300-001-00</b><br><br>PROPERTY ADDRESS:<br><b>HOWARD RD<br/>BEAVERTON, MI 48612</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>KROLL CARL I & BARBARA R TRUST<br>3847 HOWARD RD<br>BEAVERTON MI 48612 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 101 (AGRICULTURAL-IMPROVED)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 101 (AGRICULTURAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$53</b>                      |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 14,197  | 14,906   |
| 2. ASSESSED VALUE:  |  | 57,400  | 57,600   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 57,400  | 57,600   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |   |  |
| LEGAL DESCRIPTION:<br>SEC 35 T18N R2W NE 1/4 OF SW FRL 1/4  |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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**Notice of Assessment, Taxable Valuation, and Property Classification**

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|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-035-300-002-01</b><br><br>PROPERTY ADDRESS:<br><b>2879 MCCULLOCH RD<br/>BEAVERTON, MI 48612</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>TAYLOR CLARE W JR & NADINE LEE<br>2879 MCCULLOCH RD<br>BEAVERTON MI 48612   |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$233</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 61,740                            | 64,827  | 3,087  |
| 2. ASSESSED VALUE:   | 83,300                            | 93,500  | 10,200                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 83,300                            | 93,500  | 10,200                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 35 18 2W PART OF SW 1/4 COM AT SW COR OF SEC TH N 4DEG 54MIN E 987.73FT ALONG CENTERLINE OF MC- CULLOCH RD TH N 1DEG 28MIN 30SEC W 212.93FT ALONG CENTER OF SD RD TO S 1/8 LINE TH S 89DEG 59MIN 15 SEC E 71.05FT ALONG 1/8 LINE TO POB TH N 41DEG 35 MIN 31SEC E 298.2FT TH N 16DEG 44MIN 48SEC E 94.03 FT TH N 65DEG 20MIN 20SEC E 183.85FT TH S 76DEG 51 MIN 24SEC E 111.42FT TH S 54DEG 20MIN 38SEC E 98.9 FT TH S 26DEG 36MIN 22SEC E 210.75FT TH S 4DEG 18 MIN 1SEC E 119FT TH N 89DEG 59MIN 15SEC W 684.67FT ALONG S 1/8 LINE TO POB INCL ALL LAND BET SD PARCEL & WATERS EDGE OF TOB R |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-035-300-002-10</b><br><br>PROPERTY ADDRESS:<br><b>2931 MCCULLOCH RD<br/>BEAVERTON, MI 48612</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MCCULLOCH VIRGINIA & CANDACE<br>2931 MCCULLOCH RD<br>BEAVERTON MI 48612  |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)   |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)   |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$161</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 42,828                            | 44,969  | 2,141  |
| 2. ASSESSED VALUE:  | 63,800                            | 74,800  | 11,000                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 63,800                            | 74,800  | 11,000                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 35 18 2W S 1/2 OF NW 1/4 OF SW FRL 1/4 EXC PARCEL COM AT SW COR TH S 89DEG 59MIN 15SEC E 71.05 FT TO POB TH N 41DEG 35MIN 31SEC E 298.2FT TH N 16DEG 44MIN 48SEC E 94.03FT TH N 65DEG 20MIN 20SEC E 183.85FT TH S 76DEG 51MIN 24SEC E 111.42FT TH S 54DEG 20MIN 38SEC E 98.9FT TH S 26DEG 36MIN 22SEC E 210.75FT TH S 4DEG 18MIN 1SEC E 119FT TH N 89DEG 59MIN 15 MIN W 684.67FT TO POB |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-035-300-003-00</b><br><br>PROPERTY ADDRESS:<br><b>3902 W CALHOUN RD<br/>BEAVERTON, MI 48612</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>NAUMOSKI PETKO<br>3902 W CALHOUN RD<br>BEAVERTON MI 48612 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                               |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$389</b>     | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 103,300   | 108,465  | 5,165  |
| 2. ASSESSED VALUE:   | 103,300   | 124,700  | 21,400                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 103,300   | 124,700  | 21,400                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC35 18 2W SW 1/4 OF SW FRL 1/4   |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-035-302-001-00</b><br><br>PROPERTY ADDRESS:<br><b>MCCULLOCH RD<br/>BEAVERTON, MI 48612</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MCCULLOCH GARY<br>2928 MCCULLOCH RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 102 (AGRICULTURAL-VACANT)                              |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 102 (AGRICULTURAL-VACANT)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$23</b>       |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 6,127   | 6,433  |
| 2. ASSESSED VALUE:   |  | 14,800  | 14,900   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 14,800  | 14,900   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                |  |   |  |
| LEGAL DESCRIPTION:<br>SEC 35 18 2W N 1/2 OF N 1/2 NW 1/4 OF SW 1/4   |  |   |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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L-4400

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-035-302-002-00</b><br><br>PROPERTY ADDRESS:<br><b>MCCULLOCH RD<br/>BEAVERTON, MI 48612</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MCCULLOCH GARY<br>2928 MCCULLOCH RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 102 (AGRICULTURAL-VACANT)                                     |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 102 (AGRICULTURAL-VACANT)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$23</b>       |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
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| 4. STATE EQUALIZED VALUE (SEV):  |  | 14,800  | 14,900   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                |  |   |  |
| LEGAL DESCRIPTION:<br>SEC 35 18 2W S 1/2 OF N 1/2 NW 1/4 OF SW 1/4   |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-035-304-001-10</b><br><br>PROPERTY ADDRESS:<br><b>3852 W CALHOUN RD<br/>BEAVERTON, MI 48612</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HAYNES MATTHEW J<br>3852 W CALHOUN RD<br>BEAVERTON MI 48612                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$309</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 82,167  | 86,275   | 4,108  |
| 2. ASSESSED VALUE:   | 98,700  | 122,700  | 24,000                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 98,700  | 122,700  | 24,000                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 35 18 2W SE 1/4 OF SW FRL 1/4 EXC S 497.83FT OF E 525FT THEREOF<br>SPLIT ON 12/30/2005 FROM 100-035-304-001-00 100-035-304-001-15; |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-035-304-001-12</b><br><br>PROPERTY ADDRESS:<br><b>3766 W CALHOUN RD<br/>BEAVERTON, MI 48612</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MCKINNON DALE<br>3766 W CALHOUN RD<br>BEAVERTON MI 48612 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                              |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$75</b>        |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 32,945   | 34,592   |
| 2. ASSESSED VALUE:  |  | 95,500   | 105,800  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 95,500   | 105,800  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>SEC 35 18 2W E 200FT OF E 700FT OF S 497.83FT OF SE 1/4 OF SW 1/4 AS REC                          |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-035-304-001-13</b><br><br>PROPERTY ADDRESS:<br><b>3806 W CALHOUN RD<br/>BEAVERTON, MI 48612</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SMITH ANGELICA M<br>3806 W CALHOUN RD<br>BEAVERTON MI 48612  |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 58,950                            | 61,897  | 2,947  |
| 2. ASSESSED VALUE:  | 73,400                            | 82,400  | 9,000  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 73,400                            | 82,400  | 9,000  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 35 T18N R2W PART OF THE SE 1/4 OF THE SW 1/4 BEG N89 DEG 23'7" W ALNG S SEC LINE 175 FT FROM THE S 1/4 COR TH CONT N89 DEG 23'7" W 175 FT TH N00 DEG 42'22" W 497.83 FT TH S89 DEG 23'7" E 175 FT TH S00 DEG 42'22" E 497.83 FT TO THE POB.<br>SPLIT 1999 FROM 035-304-001-11 |                                   |   |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-035-304-001-14</b><br><br>PROPERTY ADDRESS:<br><b>3822 W CALHOUN RD<br/>BEAVERTON, MI 48612</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>TREMPER TROY & LAURIE TRUST<br>3822 W CALHOUN RD<br>BEAVERTON MI 48612  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$340</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 90,202  | 94,712   | 4,510  |
| 2. ASSESSED VALUE:   | 120,500   | 125,700  | 5,200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 120,500   | 125,700  | 5,200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 35 T18N R2W PART OF THE SE 1/4 OF THE SW 1/4 BEG N 89 DEG 23'7" W ALNG THE S SEC LN 350 FT FROM THE S 1/4 COR TH CONT N 89 DEG 23'7" W 175 FT TH N 42'22" W 497.83 FT TH S 89 DEG 23'7" E 175 FT TH S 42'22" E 497.83 FT TO THE POB.<br>SPLIT 1999 FROM 035-304-001-11 |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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L-4400

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-035-400-001-00</b><br><br>PROPERTY ADDRESS:<br><b>2828 S M18<br/>BEAVERTON, MI 48612</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MILLER ANGELA S LVG TRUST<br>615 RIVERVIEW DR<br>ANN ARBOR MI 48104 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$57</b>                | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 15,246  | 16,008   | 762  |
| 2. ASSESSED VALUE:   | 68,500  | 80,400   | 11,900                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 68,500  | 80,400   | 11,900                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 35 T18N R2W NE 1/4 OF SE FRL 1/4   |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-035-400-002-00</b><br><br>PROPERTY ADDRESS:<br><b>3680 W CALHOUN RD<br/>BEAVERTON, MI 48612</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MCCULLOUGH WILLIS & JOANN<br>3680 W CALHOUN RD<br>BEAVERTON MI 48612 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$124</b>                | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 32,856  | 34,498   | 1,642  |
| 2. ASSESSED VALUE:  | 72,300  | 88,400   | 16,100                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 72,300  | 88,400   | 16,100                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC35 18 2W E 1/2 OF W 67.12A OF SE FRL 1/4   |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).



# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-035-400-003-00</b><br><br>PROPERTY ADDRESS:<br><b>3664 W CALHOUN RD<br/>BEAVERTON, MI 48612</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BREAULT WAYNE & KIMBERLY<br>3664 W CALHOUN RD<br>BEAVERTON MI 48612 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$142</b>               | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 37,592  | 39,471   | 1,879  |
| 2. ASSESSED VALUE:   | 49,600  | 75,000   | 25,400                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 49,600  | 75,000   | 25,400                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC35 18 2W E 10RDS OF W 1/2 OF SE FRL 1/4   |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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L-4400

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|  |                |  |  |
|--|----------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-035-400-004-02</b><br><br>PROPERTY ADDRESS:<br><b>2896 S M18<br/>BEAVERTON, MI 48612</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>DEVENNY RICHARD G & SANDRA K<br>3600 CALHOUN RD<br>BEAVERTON MI 48612   |                | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 201 (COMMERCIAL-IMPROVED)   |                |  |  |
| PRIOR YEAR'S CLASSIFICATION: 201 (COMMERCIAL-IMPROVED)   |                | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:   | <b>\$2,455</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |                | 47,176   | 101,100  |
| 2. ASSESSED VALUE:   |                | 91,700   | 101,100  |
| 3. TENTATIVE EQUALIZATION FACTOR:  | 1.000          |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |                | 91,700   | 101,100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS</b>  |                |  |  |
| LEGAL DESCRIPTION:<br>SEC 35 18 2W SE 1/4 OF SE FRL 1/4 EXC S 20RDS OF E 40RDS 60FT W OF SE COR OF DESC & EXC S1/2 OF NW 1/4 OF SE 1/4 OF SE 1/4 ALSO EXC W 33FT OF SW 1/4 OF SE1/4 OF SE1/4 |                |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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L-4400

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-035-400-005-00</b><br><br>PROPERTY ADDRESS:<br><b>3510 W CALHOUN RD<br/>BEAVERTON, MI 48612</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>TRAXLER DELORIS & DAVID<br>4300 TOWNHALL RD<br>BEAVERTON MI 48612 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                       |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$39</b>              | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 17,127   | 17,983   | 856  |
| 2. ASSESSED VALUE:   | 25,500   | 27,200   | 1,700  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 25,500   | 27,200   | 1,700  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>SEC35 18 2W COM 60FT W OF SE COR OF SE 1/4 OF SE FRL 1/4 TH W 8RDS TH N 11RDS TH E 8RDS TH S 11RDS TO POB  |  |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-035-400-006-01</b><br><br>PROPERTY ADDRESS:<br><b>3520 W CALHOUN RD<br/>BEAVERTON, MI 48612</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>LYNCH SCOTT C JR<br>P O BOX 68<br>BEAVERTON MI 48612 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 201 (COMMERCIAL-IMPROVED)                           |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 201 (COMMERCIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$85</b>    |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 37,410   | 39,280   |
| 2. ASSESSED VALUE:  |  | 67,400   | 61,800   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 67,400   | 61,800   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>SEC 35 T18N R2W COM 192FT W OF SE COR OF SEC TH W 8RDS TH N 11RDS TH E 8RDS TH S 11RDS TO POB |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).



# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-035-400-006-10</b><br><br>PROPERTY ADDRESS:<br><b>2978 S M18<br/>BEAVERTON, MI 48612</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>KLEIN RYAN J & BRITTANY<br>2978 S M18<br>BEAVERTON MI 48612                | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |   |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |   | The 2024 Inflation rate Multiplier is: <b>1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$86</b>                       | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 22,874  | 24,017   | 1,143  |
| 2. ASSESSED VALUE:  | 30,900  | 33,000   | 2,100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 30,900  | 33,000   | 2,100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC35 18 2W COM 60FT W & 11RDS N OF SE COR OF SE 1/4 OF SE FRL 1/4 TH N 9RDS TH W 16RDS TH S 9RDS TH E 16RDS TO POB |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-035-400-007-00</b><br><br>PROPERTY ADDRESS:<br><b>3530 W CALHOUN RD<br/>BEAVERTON, MI 48612</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>PALMER JACQUELINE J &<br>NEVILLE DELORES<br>3530 W CALHOUN RD<br>BEAVERTON MI 48612 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$104</b>                                  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 27,543  | 28,920   |
| 2. ASSESSED VALUE:   |  | 34,500  | 40,100   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 34,500  | 40,100   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC35 18 2W COM 324FT W OF SE COR OF SEC TH W 10RDS TH N 20RDS TH E 10RDS TH S 20RDS TO POB                                  |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-035-400-008-00</b><br><br>PROPERTY ADDRESS:<br><b>3536 W CALHOUN RD<br/>BEAVERTON, MI 48612</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WHITEHOUSE JENNIFER & ROBERT JR<br>3536 W CALHOUN RD<br>BEAVERTON MI 48612 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$140</b>                         |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 37,297  | 39,161   |
| 2. ASSESSED VALUE:  |  | 50,500  | 57,900   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 50,500  | 57,900   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |   |  |
| LEGAL DESCRIPTION:<br>SEC 35 T18N R2W COM 489FT W OF SE COR OF SEC TH W 14RDS TH N 20RDS TH E 14RDS TH S 20RDS TO POB                     |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

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Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |              |   |  |
|---|--------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |              | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-035-400-009-00</b><br><br>PROPERTY ADDRESS:<br><b>3710 W CALHOUN RD<br/>BEAVERTON, MI 48612</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>POLLARD BRANDEN T<br>3056 SHOCK RD<br>BEAVERTON MI 48612   |              | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |              |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |              |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |              | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:  | <b>\$159</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |              | 42,138  | 44,244   |
| 2. ASSESSED VALUE:  |              | 51,800  | 70,900   |
| 3. TENTATIVE EQUALIZATION FACTOR:   | 1.000        |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |              | 51,800  | 70,900   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |              |   |  |
| LEGAL DESCRIPTION:<br>SEC 35 18 2W W 1/2 OF W 67.12AC OF SE FRL 1/4 EXC PARCEL COM @ SW CRNR OF SE 1/4 TH E 330FT TH N 660FT TH W 330FT TH S 660FT TO POB. 28.56A +/- |              |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-035-400-010-00</b><br><br>PROPERTY ADDRESS:<br><b>3750 W CALHOUN RD<br/>BEAVERTON, MI 48612</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MILLER AARON J & HEATHER L<br>3750 W CALHOUN RD<br>BEAVERTON MI 48612                        |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 50,264                            | 52,777  | 2,513  |
| 2. ASSESSED VALUE:  | 64,100                            | 79,400  | 15,300                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 64,100                            | 79,400  | 15,300                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC35 18 2W THAT PART OF W 1/2 OF W 67.12A OF SE FRL 1/4 - COM AT SW COR OF SE 1/4 TH E 330FT TH N 660FT TH W 330FT TH S 660FT TO POB |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-035-404-001-00</b><br><br>PROPERTY ADDRESS:<br><b>3600 W CALHOUN RD<br/>BEAVERTON, MI 48612</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>LEWIS LLOYD & SHANNON<br>3600 W CALHOUN RD<br>BEAVERTON MI 48612   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$151</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 40,050  | 42,052   |
| 2. ASSESSED VALUE:  |  | 50,600  | 73,500   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 50,600  | 73,500   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br><br>SEC 35 18 2W PART OF E 1/2 OF SE 1/4 DESC AS COM S 88DEG 14'29"E ALG S SEC LN 1319.75 FT FROM S 1/4 SEC COR TH CONT S 88DEG 14'29"E 33 FT TH N 01DEG 4'18"E 585.10 FT TH S 88DEG 0'29"E 487 FT TH N 01DEG 4'18"E 381.75 FT N 89DEG 6'28"W 520 FT TO E 1/8 LN TH S 01DEG 4'18"W ALG SD E 1/8 LN 966.35 FT TO POB. COMBINED ON 01/07/2016 FROM 100-035-400-004-01 100-035-400-004-03; |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

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Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-036-100-001-01</b><br><br>PROPERTY ADDRESS:<br><b>3211 HOWARD RD<br/>BEAVERTON, MI 48612</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>GRAPPIN JEFFERY A & SEARSON LORI J<br>3211 HOWARD RD<br>BEAVERTON MI 48612 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$65</b>                       | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 49,422  | 51,893   | 2,471  |
| 2. ASSESSED VALUE:  | 72,600  | 74,800   | 2,200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 72,600  | 74,800   | 2,200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC36 18 2W W 20A OF N 1/2 OF NE 1/4  |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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L-4400

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|   |              |   |  |
|---|--------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |              | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-036-100-001-51</b><br><br>PROPERTY ADDRESS:<br><b>3201 W HOWARD RD<br/>BEAVERTON, MI 48612</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>ROBERTS DANIEL L & KYLE &CORLEW KIM<br>3201 W HOWARD RD<br>BEAVERTON MI 48612  |              | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |              |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |              |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |              | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:  | <b>\$614</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |              | 64,036  | 87,437   |
| 2. ASSESSED VALUE:  |              | 81,800  | 114,400  |
| 3. TENTATIVE EQUALIZATION FACTOR:   | 1.000        |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |              | 81,800  | 114,400  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |              |   |  |
| LEGAL DESCRIPTION:<br>SEC 36 T18N R2W N 700 FT OF THE W 375 FT OF THE FOLLOWING DESCRIPTION BEG N 89 DEG 29'W 659.96 FT FROM NE SEC COR TH CONT N 89 DEG 29'W 1333.08 FT TH S 01 DEG 01' 48" W 1300.44 FT TH S 88 DEG 54'41" E 1333.03 FT TH N 01 DEG 01'48"E 1313.75 FT BACK TO POB. SPLIT 2006 FROM 100-036-100-001-50; |              |   |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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L-4400

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|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-036-100-001-53</b><br><br>PROPERTY ADDRESS:<br><b>3165 W HOWARD RD<br/>BEAVERTON, MI 48612</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>ROBERTS DARREN & DIANE<br>3095 W HOWARD RD<br>BEAVERTON MI 48612  |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 402 (RESIDENTIAL-VACANT)   |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 002 (NEW SPLIT/COMBINE)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$645</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 0                                 | 24,589  | 24,589                                       |
| 2. ASSESSED VALUE:   | 0                                 | 43,000  | 43,000                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 0                                 | 43,000  | 43,000                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br>P/O N ½ OF NE ¼ OF SEC 36 T18N R2W DESC AS COMM AT NE CRNR OF SEC 36 TH S 89°31'09" W ALNG N LNE OF SEC 36 1158.28 FT TO POB TH S 00°01' 57" W 1308.77 FT TO N ½ LNE OF SEC 36 TH N 89°54'32" W ALNG N ½ LNE 834.73 FT TH N 00°01'57" E 600.44 FT TH N 89°31'09" E 375.00 FT TH N 00°01'57" E 700.00 FT TO N LNE OF SEC 36 TH N 89°31'09" E ALNG N LNE 459.76 FT TO POB. 18.974 A +/-<br><br>SUBJECT TO: RESTRICTIONS RESERVATIONS ESMNTS AGRMNTS COVNTS RIGHTS-OF-WAY ZONING AND GOVERNMENTAL REGULATIONS IF ANY. |                                   |   |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |                |   |   |
|--|----------------|---|---|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-036-100-001-54</b><br><br>PROPERTY ADDRESS:<br><b>3095 W HOWARD RD<br/>BEAVERTON, MI 48612</b>   |   |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>CRAIG NATHANIEL & ABBEY<br>3095 W HOWARD RD<br>BEAVERTON MI 48612   |                | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |   |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                |   |   |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |                |   |   |
| PRIOR YEAR'S CLASSIFICATION: 002 (NEW SPLIT/COMBINE)   |                | The 2024 Inflation rate Multiplier is: 1.05   |   |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:   | <b>\$3,723</b> | PRIOR AMOUNT<br>YEAR: 2023  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: 2024 |
| 1. TAXABLE VALUE:  |                | 0   | 141,900                                   |
| 2. ASSESSED VALUE:   |                | 0   | 141,900                                   |
| 3. TENTATIVE EQUALIZATION FACTOR:  | 1.000          |   |   |
| 4. STATE EQUALIZED VALUE (SEV):  |                | 0   | 141,900                                   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS</b>  |                |   |   |
| LEGAL DESCRIPTION:<br>P/O N ½ OF NE ¼ OF SEC 36 T18N R2W DESC AS COMM AT NE CRNR OF SEC 36 TH S 89°31'09" W ALNG N LNE OF SEC 36 659.96 FT TO POB TH S 00°01' 57" W 1313.75 FT TO N ½ LNE OF SEC 36 TH N 89°54'32" W ALNG N ½ LNE 498.30 FT TH N 00°01'57" E 1308.77 FT TO N LNE OF SEC 36 TH N 89°31'09" E ALNG N LNE 498.32 FT TO POB. PARCEL CONTAINS 15 A +/-<br><br>SUBJECT TO: RESTRICTIONS RESERVATIONS ESMNTS AGRMNTS COVNTS RIGHTS-OF-WAY ZONING AND GOVERNMENTAL REGULATIONS IF ANY. |                |   |   |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-036-100-002-00</b><br><br>PROPERTY ADDRESS:<br><b>3033 W HOWARD RD<br/>BEAVERTON, MI 48612</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WHEELER CORY & SHAYNE<br>3033 W HOWARD RD<br>BEAVERTON MI 48612       | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$136</b>                 | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 103,441   | 108,613  | 5,172  |
| 2. ASSESSED VALUE:   | 137,400   | 146,000  | 8,600  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 137,400   | 146,000  | 8,600  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC36 18 2W E 1/2 OF NE 1/4 OF NE 1/4 EXC COM NE COR OF SEC TH W 285FT TH S 306FT TH E 285FT TH N 306FT TO POB |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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L-4400

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-036-100-003-10</b><br><br>PROPERTY ADDRESS:<br><b>3005 HOWARD RD<br/>BEAVERTON, MI 48612</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>LEPPERT SUSAN I<br>3005 HOWARD RD<br>BEAVERTON MI 48612   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)                                      |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$17</b>         |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 12,999  | 13,648   |
| 2. ASSESSED VALUE:   |  | 18,500  | 22,100   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 18,500  | 22,100   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 36 18 2W PARCEL COM AT NE COR OF SD SEC TH W 142.5FT TH S 306FT TH E 142.5FT TH N 306FT TO POB |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-036-100-003-50</b><br><br>PROPERTY ADDRESS:<br><b>3025 HOWARD RD<br/>BEAVERTON, MI 48612</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>CUMMINS RONALD<br>3025 HOWARD RD<br>BEAVERTON MI 48612                   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$41</b>                        |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 31,561  | 33,139   |
| 2. ASSESSED VALUE:  |  | 46,600  | 52,300   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 46,600  | 52,300   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |   |  |
| LEGAL DESCRIPTION:<br>SEC 36 T18N R2W PARCEL COM NE COR OF SEC TH W 285FT TH S 306FT TH E 285FT TH N 306FT TO POB EXC E 142.5FT THEREOF |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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L-4400

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|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-036-100-004-00</b><br><br>PROPERTY ADDRESS:<br><b>3220 BENCHLEY RD<br/>BEAVERTON, MI 48612</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>LOCKWOOD STEVEN P & KERRY A<br>3220 BENCHLEY RD<br>BEAVERTON MI 48612 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:                                 | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 172,143                           | 180,750   | 8,607  |
| 2. ASSESSED VALUE:   | 213,200                           | 247,100   | 33,900                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 213,200                           | 247,100   | 33,900                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 36 18 2W S 1/2 OF NE 1/4   |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-036-200-001-01</b><br><br>PROPERTY ADDRESS:<br><b>HOWARD RD<br/>BEAVERTON, MI 48612</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>STARNES DAVID<br>4203 BURSENS CT<br>WARREN MI 48092 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)                                |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$36</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 16,100   | 16,905   |
| 2. ASSESSED VALUE:   |  | 16,100   | 31,800   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 16,100   | 31,800   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>SEC 36 T18N R2W E 1/2 OF E 1/2 OF NE 1/4 OF NW FRL1/4  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-036-200-001-02</b><br><br>PROPERTY ADDRESS:<br><b>HOWARD RD<br/>BEAVERTON, MI 48612</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HARRIS DAVID W & TINA M<br>3285 HOWARD RD<br>BEAVERTON MI 48612  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$9</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 7,169   | 7,527  |
| 2. ASSESSED VALUE:  |  | 14,500  | 26,100   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 14,500  | 26,100   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |   |  |
| LEGAL DESCRIPTION:<br>SEC 36 18 2W PART OF N 1/2 OF NW 1/4 BEG S 89DEG 49MIN E ALONG N SEC LINE 1963.31FT FROM NW COR OF SEC TH S 89DEG 49MIN E 342.99FT TH S 0DEG 59MIN 9 SEC W 1289.54FT TO N 1/8 LINE TH N 89DEG 4MIN 39 SEC W 345.29FT TH N 1DEG 5MIN 24SEC E 1285.13FT TO POB EXC N 600FT OF E 100FT THEREOF |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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L-4400

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| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-036-200-001-03</b><br><br>PROPERTY ADDRESS:<br><b>3285 HOWARD RD<br/>BEAVERTON, MI 48612</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HARRIS DAVID W & TINA M<br>3285 HOWARD RD<br>BEAVERTON MI 48612  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$61</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 46,394  | 48,713   | 2,319  |
| 2. ASSESSED VALUE:  | 62,700  | 70,600   | 7,900  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 62,700  | 70,600   | 7,900  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 36 18 2W BEG N 89DEG 49MIN W ALONG N SEC LINE 329.47FT FROM N 1/4 COR TH CONT N 89DEG 49MIN W ALONG N SEC LINE 100FT TH S 0DEG 59MIN 9SEC W 600 FT TH S 89DEG 49MIN E 100FT TH N 0DEG 59MIN 9SEC E 600FT TO POB |   |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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L-4400

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-036-200-001-05</b><br><br>PROPERTY ADDRESS:<br><b>3327 HOWARD RD<br/>BEAVERTON, MI 48612</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>KING LUCINDA M<br>STUART KING<br>1241 SANDHILL DR<br>DEWITT MI 48820   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$48</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 21,583   | 22,662   | 1,079  |
| 2. ASSESSED VALUE:  | 29,800   | 53,300   | 23,500                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 29,800   | 53,300   | 23,500                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 36 T18N R2W PART OF N 1/2 OF NW 1/4 BEG S 89DEG 49' E ALONG N SEC LINE 1623.20FT FROM NW COR OF SEC TH CONT S 89DEG 49' E ALONG N SEC LINE 340.11FT TH S 1DEG 5' 24" W 1285.13FT TO N 1/8 LINE TH N 89DEG 4' 39" W 340.07FT TH N 1DEG 5' 24" E 1280.73FT TO POB |  |  |  |

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**Notice of Assessment, Taxable Valuation, and Property Classification**

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-036-200-001-11</b><br><br>PROPERTY ADDRESS:<br><b>3411 HOWARD RD<br/>BEAVERTON, MI 48612</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>STARNES DAVID<br>3411 HOWARD RD<br>BEAVERTON MI 48612  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$61</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 46,275  | 48,588   |
| 2. ASSESSED VALUE:  |  | 58,500  | 66,400   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 58,500  | 66,400   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 36 18 2W PART OF N 1/2 OF NW 1/4 BEG S 89°49"E ALONG N SEC LINE 609.45FT FROM NW COR OF SD SEC TH CONT S 89°49'E 330FT TH S 01°05'24" W 635.96FT TH N 89°49'W 330.06FT TH N01°05'43" E 635.96FT TO POB EXC N 330 FT OF W 110FT SD PARCEL SPLIT 2000 |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-036-200-001-12</b><br><br>PROPERTY ADDRESS:<br><b>3435 HOWARD RD<br/>BEAVERTON, MI 48612</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SHARP JAMES JR & MARY<br>3435 HOWARD RD<br>BEAVERTON MI 48612   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$12</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 9,452   | 9,924  |
| 2. ASSESSED VALUE:   |  | 14,000  | 14,900   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 14,000  | 14,900   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |   |  |
| LEGAL DESCRIPTION:<br>SEC 36 18 2W PART OF N 1/2 OF NW 1/4 BEG S 89DEG 49MIN E ALONG N SEC LINE 609.45FT FROM NW COR OF SD SEC TH CONT E 110FT TH S 1DEG 5 MIN 24SEC W 330.01FT TH W 110FT TH N 1DEG 5MIN 43SEC E 300FT TO POB<br>SPLIT 2000 |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-036-200-002-00</b><br><br>PROPERTY ADDRESS:<br><b>S M18<br/>BEAVERTON, MI 48612</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HANNAH KENNETH<br>711 N SILVERLEAF<br>GLADWIN MI 48624  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$18</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 8,190  | 8,599  | 409  |
| 2. ASSESSED VALUE:   | 11,900   | 18,600   | 6,700  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 11,900   | 18,600   | 6,700  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 36 18 2W PARCEL IN N 1/2 OF NW 1/4- COM 33FT S & 60FT E OF INTER N SEC LINE & CEN LINE M-18 TH S 48RDS TH E 33 1/3RDS TH N 48RDS TH W 33 1/3RDS TO POB EXC N 198FT THEREOF |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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L-4400

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-036-200-002-01</b><br><br>PROPERTY ADDRESS:<br><b>2505 S M18<br/>BEAVERTON, MI 48612</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HANNAH KENNETH<br>711 N SIVERLEAF<br>GLADWIN MI 48624   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$125</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 56,677   | 59,510   | 2,833  |
| 2. ASSESSED VALUE:   | 100,500  | 107,800  | 7,300  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 100,500  | 107,800  | 7,300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 36 T18N R2W PARCEL BEG S 89 DEG 49' 03"E 60 FT TH S 01 DEG 05' 16"W 33 FT FROM NW SEC COR TH S 01 DEG 05' 16"W 198 FT TH S 89 DEG 49' 03"E 549.45 FT TH N 01 DEG 05' 16" E 198 FT TH N 89 DEG 49' 03"W 549.45 FT TO POB.<br>2.5 AC PER SURVEY S/4 PG 38 2006 |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-036-200-003-01</b><br><br>PROPERTY ADDRESS:<br><b>2635 S M18<br/>BEAVERTON, MI 48612</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>REED JEFFERY PAUL<br>2635 S M18<br>BEAVERTON MI 48612 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                           |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$30</b>     |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 22,861  | 24,004   |
| 2. ASSESSED VALUE:   |  | 34,400  | 47,500   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 34,400  | 47,500   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 36 18 2W N 10 RDS OF SW 1/4 OF NW 1/4  |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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**Notice of Assessment, Taxable Valuation, and Property Classification**

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|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-036-200-004-11</b><br><br>PROPERTY ADDRESS:<br><b>3424 BENCHLEY RD<br/>BEAVERTON, MI 48612</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BENCHLEY ROGER & CHERYL<br>3424 BENCHLEY RD<br>BEAVERTON MI 48612  |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 107,692                           | 113,076   | 5,384  |
| 2. ASSESSED VALUE:  | 140,200                           | 161,200   | 21,000                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 140,200                           | 161,200   | 21,000                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br><br>SEC36 T18N R2W SE 1/4 OF NW FRL 1/4 ALSO A PARCEL BEG S 88DEG 20' 25" E 630.90 FT FROM W/4 COR TH N 1 DEG 5' 43" W 450 FT TH 88 DEG 20' 25" E 328 FT TH N 1 DEG 5' 43" W 1107.19 FT TH S 88 DEG 19' 24" E 361.74 FT TH S 1 DEG 1' 55" W 1111.86 FT TH N 88 DEG 19' 24" W 688.49 FT TO POB.EXC A PARCEL BEG 1171.9FT FROM THE VW 1/4 COR THEN 289FT TH S 83 DEG W 272.6FT TH S 322 FT TH E 270.6 TO POB. 49.59 ACRES |                                   |   |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-036-200-004-12</b><br><br>PROPERTY ADDRESS:<br><b>3406 BENCHLEY RD<br/>BEAVERTON, MI 48612</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HYDE SEAN & CHARITY<br>3406 BENCHLEY RD<br>BEAVERTON MI 48612  |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$108</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 82,404                            | 86,524  | 4,120  |
| 2. ASSESSED VALUE:  | 112,600                           | 126,200   | 13,600                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 112,600                           | 126,200   | 13,600                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 36 2W BEG 1171.9FT FROM THE VW 1/4 COR THEN 289FT TH S 83 DEG W 272.6FT TH S 322 FT TH E 270.6 TO POB. 1.90 ACRES SPLIT FROM 100-036-200-004-10 |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-036-200-005-02</b><br><br>PROPERTY ADDRESS:<br><b>2705 S M18<br/>BEAVERTON, MI 48612</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>LATOCKI JAMES LYNN & CINDY MARIE<br>2705 S M18<br>BEAVERTON MI 48612   |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$102</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 77,921                            | 81,817  | 3,896  |
| 2. ASSESSED VALUE:  | 104,600                           | 111,900   | 7,300  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 104,600                           | 111,900   | 7,300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 36 18 2W PART OF SW 1/4 OF NW 1/4 BEG AT W 1/4 COR TH N 1DEG 5MIN 43SEC E ALONG W SEC LINE 300FT TH S 88DEG 20MIN 25SEC E 424FT TH S 1DEG 5MIN 43 SEC W 300FT TH N 88DEG 20MIN 25SEC W 424FT TO POB |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-036-200-005-03</b><br><br>PROPERTY ADDRESS:<br><b>2683 S M18<br/>BEAVERTON, MI 48612</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MURPHY MARK & KATHY<br>2683 S M18<br>BEAVERTON MI 48612  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$37</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 27,945  | 29,342   | 1,397  |
| 2. ASSESSED VALUE:  | 37,900  | 45,300   | 7,400  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 37,900  | 45,300   | 7,400  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 36 T18N R2W PART OF SW 1/4 OF NW 1/4 BEG N 1DEG 5' 43" E ALONG W SEC LINE 504.41FT FROM W 1/4 COR TH CONT N 1DEG 5' 43" E 230FT TH S 88DEG 54' 17" E 330FT TH S 1DEG 5' 43" W 230FT TH N 88DEG 54' 17" W 330FT TO POB |   |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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|   |                                   |  |  |
|---|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-036-200-005-11</b><br><br>PROPERTY ADDRESS:<br><b>2695 S M18<br/>BEAVERTON, MI 48612</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BENCHLEY DONNA J TRUST<br>2695 S M18<br>BEAVERTON MI 48612   |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |                                   |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$118</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 53,527                            | 56,203   | 2,676  |
| 2. ASSESSED VALUE:  | 74,400                            | 83,700   | 9,300  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 74,400                            | 83,700   | 9,300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |  |  |
| LEGAL DESCRIPTION:<br><br>P/O SW¼ OF NW¼ OF SEC 36 T18N R2W DESC AS COMM AT W¼ CRNR OF SEC 36 TH N 00°05'25" E 300.00 FT TO POB; TH N00°05'25" E 204.41 FT TH S 89°54'35" E 330.00 FT TH N 00°05'25" E 230.00 FT TH N 89°54'35" W 330.00 FT TH N 00°05'25" E 360.67 FT; TH N 89°55'30" E 958.86 FT; TH S 00°05'25" W 657.42 FT TH N 89°20'15" W 515.12 FT; TH S 31°12'15" W 38.28 FT TH S 00°05'25" W 117.03 FT; TH N 89°20'15" W 424.00 FT TO POB. 14.061 A +/-<br>SPLIT/COMBINED ON 05/19/2022 FROM 100-036-200-005-10; |                                   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-036-200-005-12</b><br><br>PROPERTY ADDRESS:<br><b>3432 S BENCHLEY DR<br/>BEAVERTON, MI 48612</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>LUNDQUIST TINA MARIE<br>3432 S BENCHLEY DR<br>BEAVERTON MI 48612   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$2,151</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 7,847   | 89,839   | 81,992                                       |
| 2. ASSESSED VALUE:  | 17,600  | 105,800  | 88,200                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 17,600  | 105,800  | 88,200                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>P/O SW¼ OF NW¼ OF SEC 36 T18N R2W DESCRIBED AS COMM AT W¼ CORNER OF SEC 36; TH S 89°20' 15" E 424.00 FT TO POB; TH N 00°05' 25" E 417.03 FT TH N 31°12'15" E 38.28 FT TH S 89°20'15" E 187.12 FT TH S 00°05' 25" W 450.00 FT TH N 89°20'15" W 206.90 FT TO POB. 2.130 A +/- SPLIT/COMBINED ON 05/19/2022 FROM 100-036-200-005-10; |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-036-202-001-00</b><br><br>PROPERTY ADDRESS:<br><b>2599 S M18<br/>BEAVERTON, MI 48612</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SMITH ANTHONY J & EMILY J<br>16697 CARTER RD E<br>TRENTON MI 48183   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$147</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 66,561   | 69,889   |
| 2. ASSESSED VALUE:  |  | 88,900   | 112,900  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 88,900   | 112,900  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>SEC 36 T18N R2W PARCEL COM S 1°5'43" W 825FT FROM NW COR OF SEC TH CONT S 1°5'43" W 434.80 FT TO N 1/8 LINE TH S 89° 4'39" E 1623.20FT TH N 1°5'24" E 1280.73FT TH N 89°49'00" W 683.75FT TH S1°5'43" W 635.96FT TH S 89° 49'00" W 330FT TH S 1°5'43"00"W 189.04FT TH N 89° 49" W 609.45' TO POB. |  |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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L-4400

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-036-300-001-00</b><br><br>PROPERTY ADDRESS:<br><b>3318 W CALHOUN RD<br/>BEAVERTON, MI 48612</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>GRANT THOMAS & MARCIA<br>3318 W CALHOUN RD<br>BEAVERTON MI 48612 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)                                     |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$386</b>            | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 102,592   | 107,721  | 5,129  |
| 2. ASSESSED VALUE:  | 116,100   | 132,900  | 16,800                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 116,100   | 132,900  | 16,800                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>SEC36 18 2W E 1/2 OF SW 1/4 EXC COM SW COR OF SD DESC TH E 120FT TH N 260FT TH W 120FT TH S 260FT TO POB  |   |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-036-300-002-00</b><br><br>PROPERTY ADDRESS:<br><b>3328 W CALHOUN RD<br/>BEAVERTON, MI 48612</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BAIR GLENDA & BEEBE DARRIN<br>2586 MCNAMARA RD<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$76</b>               | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 33,217   | 34,877   | 1,660  |
| 2. ASSESSED VALUE:  | 43,400   | 48,500   | 5,100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 43,400   | 48,500   | 5,100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |  |  |
| LEGAL DESCRIPTION:<br>SEC36 18 2W COM SW COR OF E 1/2 OF SW 1/4 TH E 120FT TH N 260FT TH W 120FT TH S 260FT TO POB                |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-036-300-003-00</b><br><br>PROPERTY ADDRESS:<br><b>3401 BENCHLEY RD<br/>BEAVERTON, MI 48612</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>FARROW LARRY<br>3570 BARD RD<br>BEAVERTON MI 48612  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 101 (AGRICULTURAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 101 (AGRICULTURAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$122</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 32,349  | 33,966   | 1,617  |
| 2. ASSESSED VALUE:   | 70,900  | 73,800   | 2,900  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 70,900  | 73,800   | 2,900  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 36 T18N R2W NW 1/4 OF SW 1/4 EXC PARCEL COM N 1DEG E 1543FT FROM SW COR OF SEC TH CONT N 1DEG E 240FT TH S 89DEG E 205FT TH S 1DEG W 240FT TH N 89DEG W 205FT TO POB |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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L-4400

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-036-300-003-01</b><br><br>PROPERTY ADDRESS:<br><b>2825 S M18<br/>BEAVERTON, MI 48612</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>REYES YAIMA G<br>2825 S M18<br>BEAVERTON MI 48612  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$442</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 28,595   | 38,300   | 9,705  |
| 2. ASSESSED VALUE:  | 32,800   | 38,300   | 5,500  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 32,800   | 38,300   | 5,500  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS</b>   |  |  |  |
| LEGAL DESCRIPTION:<br>SEC 36 18 2W PART OF NW 1/4 OF SW 1/4 BEG N 1DEG E ALONG W SEC LINE 1543FT FROM SW COR OF SEC TH CONT N 1DEG E 240FT TH S 89DEG E 205FT TH S 1DEG W 240FT TH N 89DEG W 205FT TO POB |  |  |  |

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| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |                                   |  |  |
|--|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-036-300-004-01</b><br><br>PROPERTY ADDRESS:<br><b>2897 S M18<br/>BEAVERTON, MI 48612</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>KILE PAUL A & BRIDGET<br>5633 PARKER RD<br>GLADWIN MI 48624   |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 201 (COMMERCIAL-IMPROVED)   |                                   |  |  |
| PRIOR YEAR'S CLASSIFICATION: 201 (COMMERCIAL-IMPROVED)   |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 63,185                            | 66,344   | 3,159  |
| 2. ASSESSED VALUE:   | 95,100                            | 109,400  | 14,300                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 95,100                            | 109,400  | 14,300                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |  |  |
| LEGAL DESCRIPTION:<br><br>SEC 36 T18N R2W PART OF THE W 1/2 OF THE SW 1/4 OF THE SW 1/4 BEG N 1 DEG 5 MIN 43 SEC E ALNG THE SEC LN 709.54 FT FROM THE SW COR TH CONT N 1 DEG 5 MIN 43 SEC E 290 FT TH S 88 DEG 17 MIN 24 SEC E 212 FT TH S 1 DRG 5 MIN 43 SEC W 290 FT TH N 88 DEG 17 MIN 24 SEC W 212 FT TO THE POB. SPLIT 036-300-004 1998 |                                   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-036-300-004-10</b><br><br>PROPERTY ADDRESS:<br><b>2893 S M18<br/>BEAVERTON, MI 48612</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>GARVIE JOHN II & LACIE<br>2893 S M18<br>BEAVERTON MI 48612      | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                     |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$256</b>           | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 68,000  | 71,400   | 3,400  |
| 2. ASSESSED VALUE:   | 68,000  | 87,300   | 19,300                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 68,000  | 87,300   | 19,300                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 36 18 2W N 37RDS OF W 1/2 OF SW 1/4 OF SW 1/4 EXC S 290 FT OF THE W 212 FT SPLIT 036-300-004-00 1998 |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-036-300-005-00</b><br><br>PROPERTY ADDRESS:<br><b>2915 S M18<br/>BEAVERTON, MI 48612</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>GROSS MARVIN L & VALENE D<br>2915 S M18<br>BEAVERTON MI 48612  |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$206</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 54,739                            | 57,475  | 2,736  |
| 2. ASSESSED VALUE:  | 66,300                            | 85,400  | 19,100                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 66,300                            | 85,400  | 19,100                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC 36 18 2W PART OF W 1/2 OF SW 1/4 OF SW 1/4 COM AT A PT 16RDS N OF SW COR OF SD SEC TH N 27RDS TH E 40RDS TH S 43RDS TH W 20RDS TH N 16RDS TH W 20RD TO POB EXC COM AT A PT 330FT E OF SW COR OF SD SEC TH E TO E LN OF SW 1/4 OF SW 1/4 OF SW 1/4 TH N 264FT TH W TO A PT DUE N OF POB TH S 264FT BACK TO POB |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-036-300-006-00</b><br><br>PROPERTY ADDRESS:<br><b>2997 S M18<br/>BEAVERTON, MI 48612</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>CARPER HERBERT B & DIANE M<br>2997 S M18<br>BEAVERTON MI 48612 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |   |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |   | The 2024 Inflation rate Multiplier is: <b>1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$128</b>          | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 33,987  | 35,686   | 1,699  |
| 2. ASSESSED VALUE:  | 46,100  | 53,100   | 7,000  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 46,100  | 53,100   | 7,000  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                       |   |  |  |
| LEGAL DESCRIPTION:<br>SEC 36 T18N R2W COM SW COR OF SW 1/4 OF SW 1/4 TH E 225FT TH N 16RDS TH W 225FT TH S 16RDS TO POB       |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

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L-4400

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-036-300-007-00</b><br><br>PROPERTY ADDRESS:<br><b>3460 W CALHOUN RD<br/>BEAVERTON, MI 48612</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>GRINDSTAFF PHILIP<br>3460 W CALHOUN RD<br>BEAVERTON MI 48612    | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                     |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$60</b>            | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 15,849  | 16,641   | 792  |
| 2. ASSESSED VALUE:   | 27,200  | 30,900   | 3,700  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 27,200  | 30,900   | 3,700  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>SEC36 18 2W COM 225FT E OF SW COR OF SW 1/4 OF SW 1/4 TH E 105FT TH N 16RDS TH W 105FT TH S 16RDS TO POB |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|  |              |   |  |
|--|--------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |              | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-036-300-009-00</b><br><br>PROPERTY ADDRESS:<br><b>3442 W CALHOUN RD<br/>BEAVERTON, MI 48612</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HENRY JEFFERY R<br>3442 W CALHOUN RD<br>BEAVERTON MI 48612  |              | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |              |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |              |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |              | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:   | <b>\$130</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |              | 34,629  | 36,360   |
| 2. ASSESSED VALUE:   |              | 58,700  | 68,500   |
| 3. TENTATIVE EQUALIZATION FACTOR:  | 1.000        |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |              | 58,700  | 68,500   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |              |   |  |
| LEGAL DESCRIPTION:<br>SEC36 18 2W COM 330FT E OF SW COR OF SEC TH E TO E LINE OF SW 1/4 OF SW 1/4 OF SW 1/4 TH N 264FT TH W TO PT DUE N OF POB TH S 264FT TO POB |              |   |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-036-303-001-00</b><br><br>PROPERTY ADDRESS:<br><b>3416 W CALHOUN RD<br/>BEAVERTON, MI 48612</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>DUNN PAUL ALAN & TRACY<br>3416 W CALHOUN RD<br>BEAVERTON MI 48612 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$608</b>                |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 161,469   | 169,542  |
| 2. ASSESSED VALUE:   |  | 215,000   | 232,300  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 215,000   | 232,300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 36 T18N R2W E 1/2 OF SW 1/4 OF SW 1/4 EXC E 358FT OF S 610FT THEREOF.                                  |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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L-4400

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-036-303-002-00</b><br><br>PROPERTY ADDRESS:<br><b>3340 W CALHOUN RD<br/>BEAVERTON, MI 48612</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SMITH ALERT E<br>3340 W CALHOUN RD<br>BEAVERTON MI 48612 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>90.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)                                     |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$145</b>       |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 40,153   | 42,160   |
| 2. ASSESSED VALUE:  |  | 53,000   | 62,300   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 53,000   | 62,300   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>SEC 36 T18N R2W E 358FT OF S 610FT OF E 1/2 OF SW 1/4 OF SW 1/4.                                  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-036-400-001-00</b><br><br>PROPERTY ADDRESS:<br><b>3010 CALHOUN RD<br/>BEAVERTON, MI 48612</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>FABER JAMES M<br>3010 CALHOUN RD<br>BEAVERTON MI 48612 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                            |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$184</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 48,886  | 51,330   | 2,444  |
| 2. ASSESSED VALUE:  | 60,900  | 71,900   | 11,000                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 60,900  | 71,900   | 11,000                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                               |   |  |  |
| LEGAL DESCRIPTION:<br>SEC36 18 2W E 1/2 OF SE 1/4 OF SE 1/4 OF SE 1/4   |   |  |  |

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|                        |                          |   |
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|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-036-400-005-00</b><br><br>PROPERTY ADDRESS:<br><b>3210 W CALHOUN RD<br/>BEAVERTON, MI 48612</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>ABBAS GREG & KIMBERLIE<br>3210 W CALHOUN RD<br>BEAVERTON MI 48612 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:                             | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 68,923                            | 72,369  | 3,446  |
| 2. ASSESSED VALUE:   | 88,200                            | 118,700   | 30,500                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 88,200                            | 118,700   | 30,500                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br>SEC36 18 2W SW 1/4 OF SW 1/4 OF SE 1/4   |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).



# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-036-401-001-00</b><br><br>PROPERTY ADDRESS:<br><b>3032 W CALHOUN RD<br/>BEAVERTON, MI 48612</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WAGNER MARVIN & BONNIE<br>3032 W CALHOUN RD<br>BEAVERTON MI 48612          |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>100.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 101 (AGRICULTURAL-IMPROVED)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 101 (AGRICULTURAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$606</b>                         |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 160,863   | 168,906  |
| 2. ASSESSED VALUE:  |  | 294,700   | 344,000  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 294,700   | 344,000  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>SEC 36 18 2W SE1/4EXC E1/2 OF SE 1/4 OF SE 1/4 OF SE 1/4 ALSO EXC SW 1/4 OF SW 1/4 OF SE 1/4<br>DESC CORR 4/23/2015 |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-040-000-001-00</b><br><br>PROPERTY ADDRESS:<br><b>4785 W M61<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>ZELT BRANDY<br>4785 W M61<br>GLADWIN MI 48624     |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)                              |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$59</b> |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 45,337  | 47,603   |
| 2. ASSESSED VALUE:   |  | 56,000  | 64,400   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 56,000  | 64,400   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>T18N R2W SEC 4 CONNER SUB LOT 1  |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |              |   |  |
|--|--------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |              | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-040-000-002-00</b><br><br>PROPERTY ADDRESS:<br><b>W M61<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>ZELT BRANDY<br>4785 W M61<br>GLADWIN MI 48624 |              | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |              |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                   |              |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |              | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:         | <b>\$228</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |              | 2,049   | 10,751   |
| 2. ASSESSED VALUE:   |              | 6,300   | 17,900   |
| 3. TENTATIVE EQUALIZATION FACTOR:  | 1.000        |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |              | 6,300   | 17,900   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                      |              |   |  |
| LEGAL DESCRIPTION:<br>T18N R2W SEC 4 CONNER SUB LOT 2  |              |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-040-000-003-00</b><br><br>PROPERTY ADDRESS:<br><b>4779 W M61<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>CADY DAVID L & LYNN L<br>4125 BUZZELL RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$93</b>            |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 42,161   | 44,269   |
| 2. ASSESSED VALUE:  |  | 53,600   | 59,300   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 53,600   | 59,300   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>T18N R2W SEC 4 CONNER SUB LOT 3   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-040-000-004-00</b><br><br>PROPERTY ADDRESS:<br><b>4769 W M61<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WESTON CHRIS A & LISA A<br>4769 W M61<br>GLADWIN MI 48624 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                               |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$88</b>      | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 67,020                            | 70,371  | 3,351  |
| 2. ASSESSED VALUE:   | 86,300                            | 94,400  | 8,100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 86,300                            | 94,400  | 8,100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                  |                                   |   |  |
| LEGAL DESCRIPTION:<br>T18N R2W SEC 4 CONNER SUB LOT 4  |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-040-000-005-00</b><br><br>PROPERTY ADDRESS:<br><b>W M61<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WESTON CHRIS & LISA<br>4769 W M61<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)                                  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$6</b>      |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 4,200   | 4,410  |
| 2. ASSESSED VALUE:   |  | 4,200   | 6,900  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 4,200   | 6,900  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>T18N R2W SEC 4 CONNER SUB LOT 5  |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-050-000-001-00</b><br><br>PROPERTY ADDRESS:<br><b>2358 CORNELL DR<br/>BEAVERTON, MI 48612</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BERGMAN DEBORAH<br>2922 GUERNSEY RD<br>BEAVERTON MI 48612 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                               |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$5</b>          |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 2,341  | 2,458  |
| 2. ASSESSED VALUE:   |  | 5,400  | 6,000  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 5,400  | 6,000  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                  |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W CORNELL SUB NO 1 LOT 1  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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L-4400

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|   |                                   |  |  |
|---|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-050-000-002-00</b><br><br>PROPERTY ADDRESS:<br><b>CORNELL DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HOLMES LARRY JR & TINA M<br>9452 PRIOR RD<br>DURAND MI 48429 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                  |                                   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$5</b>          | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 2,341                             | 2,458  | 117  |
| 2. ASSESSED VALUE:  | 5,400                             | 6,000  | 600  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 5,400                             | 6,000  | 600  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                     |                                   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W CORNELL SUB NO 1 LOT 2   |                                   |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-050-000-003-10</b><br><br>PROPERTY ADDRESS:<br><b>2364 CORNELL DR<br/>BEAVERTON, MI 48612</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>FARISON DAVID & ALMA<br>2364 CORNELL DR<br>BEAVERTON MI 48612 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$22</b>          | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 16,473  | 17,296   | 823  |
| 2. ASSESSED VALUE:   | 27,400  | 29,900   | 2,500  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 27,400  | 29,900   | 2,500  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                      |   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W CORNELL SUB NO 1 LOTS 3 & 4   |   |  |  |

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-050-000-005-00</b><br><br>PROPERTY ADDRESS:<br><b>CORNELL DR<br/>BEAVERTON, MI 48612</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>URBANIAK LEONARD & DOROTHY TRUST<br>URBANIAK LEONARD<br>1285 W NEWBERG RD<br>PINCONNING MI 48650 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$11</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 5,153  | 5,410  |
| 2. ASSESSED VALUE:  |  | 8,400  | 9,300  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 8,400  | 9,300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W CORNELL SUB NO 1 LOT 5   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-050-000-006-00</b><br><br>PROPERTY ADDRESS:<br><b>CORNELL DR<br/>BEAVERTON, MI 48612</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>URBANIAK LEONARD & DOROTHY TRUST<br>URBANIAK LEONARD<br>1285 W NEWBERG RD<br>PINCONNING MI 48650 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$5</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 2,341  | 2,458  |
| 2. ASSESSED VALUE:  |  | 5,500  | 6,100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 5,500  | 6,100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W CORNELL SUB NO 1 LOT 6   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-050-000-007-00</b><br><br>PROPERTY ADDRESS:<br><b>2388 CORNELL DR<br/>BEAVERTON, MI 48612</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>COATTA RICK & MELISSA<br>325 KINROSS AVE<br>CLAWSON MI 48017 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$19</b>            |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 8,516  | 8,941  |
| 2. ASSESSED VALUE:  |  | 14,300   | 15,600   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 14,300   | 15,600   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>T18N R2W CORNELL SUB NO 1 LOT 7   |  |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).



# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-050-000-008-11</b><br><br>PROPERTY ADDRESS:<br><b>2396 CORNELL DR<br/>BEAVERTON, MI 48612</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>GREENWOOD BURRELL P & RYME A TRUST<br>1602 E WINDEMERE AVE<br>ROYAL OAK MI 48073 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$42</b>                             | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 19,162   | 20,120   | 958  |
| 2. ASSESSED VALUE:  | 34,600   | 38,100   | 3,500  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 34,600   | 38,100   | 3,500  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W CORNELL SUB NO 1 LOTS 8-9-10-11  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-050-000-012-00</b><br><br>PROPERTY ADDRESS:<br><b>2426 S M18<br/>BEAVERTON, MI 48612</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>PHILLIPS JARED A<br>2426 S M18<br>BEAVERTON MI 48612 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                          |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$32</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 24,151  | 25,358   | 1,207  |
| 2. ASSESSED VALUE:  | 44,700  | 50,200   | 5,500  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 44,700  | 50,200   | 5,500  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                             |   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W CORNELL SUB NO 1 LOT 12  |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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L-4400

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|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-051-000-013-10</b><br><br>PROPERTY ADDRESS:<br><b>3504 HOWARD RD<br/>BEAVERTON, MI 48612</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>NOYES BRIANA<br>3504 HOWARD RD<br>BEAVERTON MI 48612       |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$76</b>       | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 58,245                            | 61,157  | 2,912  |
| 2. ASSESSED VALUE:  | 61,400                            | 68,200  | 6,800  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 61,400                            | 68,200  | 6,800  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                   |                                   |   |  |
| LEGAL DESCRIPTION:<br>T18N R2W CORNELL SUB NO 2 LOTS 13 - 14<br>COMBINED 2005 FROM 100-051-000-013-00 100-051-000-014-00; |                                   |   |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-051-000-015-10</b><br><br>PROPERTY ADDRESS:<br><b>2418 S M18<br/>BEAVERTON, MI 48612</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WHIPPLE PATRICIA A TRUST<br>2418 S M18<br>BEAVERTON MI 48612 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$39</b>         | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 29,512  | 30,987   | 1,475  |
| 2. ASSESSED VALUE:  | 38,800  | 45,300   | 6,500  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 38,800  | 45,300   | 6,500  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                     |   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W CORNELL SUB NO 2 LOTS 15 & 16  |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).



# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-051-000-017-00</b><br><br>PROPERTY ADDRESS:<br><b>2398 S M18<br/>BEAVERTON, MI 48612</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>DLUGOPOLSKI RANDALL & CAROL<br>2398 S M18<br>BEAVERTON MI 48612 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                     |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$37</b>            | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 28,459  | 29,881   | 1,422  |
| 2. ASSESSED VALUE:   | 35,800  | 39,400   | 3,600  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 35,800  | 39,400   | 3,600  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W CORNELL SUB NO 2 LOT 17   |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |             |   |  |
|---|-------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |             | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-051-000-018-00</b><br><br>PROPERTY ADDRESS:<br><b>2388 S M18<br/>BEAVERTON, MI 48612</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>PRICE STEVEN T<br>2388 S M18<br>BEAVERTON MI 48612 |             | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |             |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                        |             |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |             | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:              | <b>\$49</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |             | 37,094  | 38,948   |
| 2. ASSESSED VALUE:  |             | 37,400  | 41,100   |
| 3. TENTATIVE EQUALIZATION FACTOR:   | 1.000       |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |             | 37,400  | 41,100   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |             | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>T18N R2W CORNELL SUB NO 2 LOT 18  |             |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |                                   |  |  |
|---|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-060-000-001-00</b><br><br>PROPERTY ADDRESS:<br><b>W HOWARD RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WARDIN BENJAMIN & RACHEL<br>17727 ROOSEVELT RD<br>HEMLOCK MI 48626 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$6</b>                | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 2,819                             | 2,959  | 140  |
| 2. ASSESSED VALUE:  | 3,400                             | 3,600  | 200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 3,400                             | 3,600  | 200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |  |  |
| LEGAL DESCRIPTION:<br>SEC 26 18 2W LOT 1 OF F&M SUBDIVISION NO 1  |                                   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-060-000-002-00</b><br><br>PROPERTY ADDRESS:<br><b>W HOWARD RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>STEINERT CHARLES W & LINDA M<br>10572 E WOLFE RD<br>WHEELER MI 48662 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$259</b>                   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 2,341  | 8,200  |
| 2. ASSESSED VALUE:  |  | 7,300  | 8,200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 7,300  | 8,200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS</b>   |  |
| LEGAL DESCRIPTION:<br>T18N R2W F & M SUB NO 1 LOT 2   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-060-000-003-00</b><br><br>PROPERTY ADDRESS:<br><b>3610 W HOWARD RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>STEINERT CHARLES W & LINDA M<br>10572 E WOLFE RD<br>WHEELER MI 48662 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$764</b>                   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 19,274   | 28,700   |
| 2. ASSESSED VALUE:  |  | 26,400   | 28,700   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 26,400   | 28,700   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS</b>   |  |
| LEGAL DESCRIPTION:<br>T18N R2W F & M SUB NO 1 LOT 3   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-060-000-004-00</b><br><br>PROPERTY ADDRESS:<br><b>W HOWARD RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>STEINERT CHARLES W & LINDA M<br>10572 E WOLFE RD<br>WHEELER MI 48662 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$294</b>                   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 2,634  | 8,200  |
| 2. ASSESSED VALUE:  |  | 7,300  | 8,200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 7,300  | 8,200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS</b>   |  |
| LEGAL DESCRIPTION:<br>T18N R2W F & M SUB NO 1 LOT 4   |  |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-060-000-005-00</b><br><br>PROPERTY ADDRESS:<br><b>W HOWARD RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>OLAY ANDREW JR & BRIAN ET AL<br>7423 N GALE RD<br>OTISVILLE MI 48463 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 402 (RESIDENTIAL-VACANT)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 402 (RESIDENTIAL-VACANT)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$5</b>                     |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 2,369  | 2,487  |
| 2. ASSESSED VALUE:  |  | 7,300  | 8,200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 7,300  | 8,200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W F & M SUB NO 1 LOT 5   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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L-4400

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-060-000-006-10</b><br><br>PROPERTY ADDRESS:<br><b>3720 W HOWARD RD<br/>BEAVERTON, MI 48612</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>FALOR JERRY & BRENDA<br>3720 W HOWARD RD<br>BEAVERTON MI 48612 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$84</b>              |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 64,331  | 67,547   |
| 2. ASSESSED VALUE:  |  | 125,300   | 136,000  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 125,300   | 136,000  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>T18N R2W F & M SUB NO 1 LOTS 6 & 7  |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-060-000-008-00</b><br><br>PROPERTY ADDRESS:<br><b>3730 W HOWARD RD<br/>BEAVERTON, MI 48612</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>RUMMER ROBERT & DONNA<br>3730 W HOWARD RD<br>BEAVERTON MI 48612 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:                           | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 0                                 | 80,593  | 80,593                                       |
| 2. ASSESSED VALUE:   | 0                                 | 88,500  | 88,500                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 0                                 | 88,500  | 88,500                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br>T18N R2W F & M SUB NO 1 LOT 8  |                                   |   |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-070-000-007-00</b><br><br>PROPERTY ADDRESS:<br><b>ST ANDREWS DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>JOHNSON STACEY A<br>3360 WOODS RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 402 (RESIDENTIAL-VACANT)                             |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 402 (RESIDENTIAL-VACANT)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$9</b>      |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 3,876  | 4,069  |
| 2. ASSESSED VALUE:   |  | 11,300   | 11,600   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 11,300   | 11,600   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                              |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W GLADWIN HEIGHTS SUB NO 1 LOT 7<br>SUBJ TO EASEMENT AS REC IN L441-P786                |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-070-000-015-00</b><br><br>PROPERTY ADDRESS:<br><b>3630 ST ANDREWS DR<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>PECK ROGER L & NANCY A<br>3630 ST ANDREWS DR<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                      |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$106</b>            | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 80,480  | 84,504   | 4,024  |
| 2. ASSESSED VALUE:  | 107,700   | 119,900  | 12,200                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 107,700   | 119,900  | 12,200                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W GLADWIN HEIGHTS SUB NO 1 LOT 15  |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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L-4400

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-070-000-016-00</b><br><br>PROPERTY ADDRESS:<br><b>3634 ST ANDREWS DR<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>ROWLEY JEREMY & MEGAL<br>3634 ST ANDREWS DR<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                     |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$126</b>           | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 95,773  | 100,561  | 4,788  |
| 2. ASSESSED VALUE:   | 136,800   | 151,000  | 14,200                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 136,800   | 151,000  | 14,200                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W GLADWIN HEIGHTS SUB NO 1 LOTS 16 & 17   |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-070-000-018-00</b><br><br>PROPERTY ADDRESS:<br><b>3422 ST ANDREWS DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>OTTO MELVIN & MARLENE<br>3646 ST ANDREWS DR<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$132</b>              |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 59,571   | 62,549   |
| 2. ASSESSED VALUE:   |  | 93,800   | 104,000  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 93,800   | 104,000  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>18 2W GLADWIN HEIGHTS SUB NO 1 LOT 18  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-070-000-019-00</b><br><br>PROPERTY ADDRESS:<br><b>3646 ST ANDREWS DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>OTTO MELVIN & MARLENE G<br>3646 ST ANDREWS DR<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$105</b>                |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 80,085  | 84,089   |
| 2. ASSESSED VALUE:   |  | 126,800   | 140,500  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 126,800   | 140,500  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>T18N 2RW GLADWIN HEIGHTS SUB NO 1 LOTS 19 & 20 EXC W 25FT OF LOT 20  |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-070-000-021-00</b><br><br>PROPERTY ADDRESS:<br><b>345 ST ANDREWS DR<br/>GLADWIN, MI 48624</b>   |   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SOULLIERE MALLORY<br>345 ST ANDREWS DR<br>GLADWIN MI 48624 | PRINCIPAL RESIDENCE EXEMPTION<br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |   |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)                                       |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED) The 2024 Inflation rate Multiplier is: 1.05                       |  |   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$140</b>         | PRIOR AMOUNT<br>YEAR: 2023   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: 2024 | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 107,000  | 112,350                                   | 5,350  |
| 2. ASSESSED VALUE:  | 107,000  | 118,700                                   | 11,700                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 107,000  | 118,700                                   | 11,700                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                   |  |   |  |
| LEGAL DESCRIPTION:<br>T18N R2W GLADWIN HEIGHTS SUB NO 1 LOT 21 & W 25FT OF LOT 20   |  |   |  |

Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-071-000-022-10</b><br><br>PROPERTY ADDRESS:<br><b>415 ST ANDREWS DR<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>RICHARDSON EVAN M & KATIE S<br>415 ST ANDREWS DR<br>GLADWIN MI 48624  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$242</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 184,600   | 193,830  | 9,230  |
| 2. ASSESSED VALUE:   | 184,600   | 204,500  | 19,900                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 184,600   | 204,500  | 19,900                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W GLADWIN HEIGHTS SUB NO 2 LOTS 22 & 23. COMBINED ON 10/07/2014 FROM 100-071-000-022-01 100-071-000-023-01;<br>SPLIT ON 02/02/2015 WITH 100-071-000-023-01 INTO 100-071-000-022-10; |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-071-000-024-00</b><br><br>PROPERTY ADDRESS:<br><b>ST ANDREWS CT<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WILLIAMS CARL<br>429 ST ANDREWS CT<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                            |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$6</b>       |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 4,592   | 4,821  |
| 2. ASSESSED VALUE:  |  | 9,400   | 9,700  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 9,400   | 9,700  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                               |  |   |  |
| LEGAL DESCRIPTION:<br>T18N R2W GLADWIN HEIGHTS SUB NO 2 LOT 24  |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |              |   |  |
|---|--------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |              | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-071-000-025-00</b><br><br>PROPERTY ADDRESS:<br><b>429 ST ANDREWS CT<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WILLIAMS CARL<br>429 ST ANDREWS CT<br>GLADWIN MI 48624 |              | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |              |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                            |              |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |              | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:                  | <b>\$104</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |              | 79,302  | 83,267   |
| 2. ASSESSED VALUE:  |              | 104,100   | 116,300  |
| 3. TENTATIVE EQUALIZATION FACTOR:   | 1.000        |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |              | 104,100   | 116,300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                               |              |   |  |
| LEGAL DESCRIPTION:<br>18 2W GLADWIN HEIGHTS SUB NO 2 LOT 25   |              |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-071-000-026-00</b><br><br>PROPERTY ADDRESS:<br><b>431 ST ANDREWS CT<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MUSSELMAN SCOTT & WENDI J<br>431 ST ANDREWS CT<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$93</b>               | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 71,036  | 74,587   | 3,551  |
| 2. ASSESSED VALUE:  | 98,700  | 110,100  | 11,400                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 98,700  | 110,100  | 11,400                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W GLADWIN HEIGHTS SUB NO 2 LOT 26  |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-071-000-027-10</b><br><br>PROPERTY ADDRESS:<br><b>435 ST ANDREWS CT<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MEAD ANNETTE & ROGGOW DAVID<br>435 ST ANDREWS CT<br>GLADWIN MI 48624 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:                                | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 119,853                           | 125,845   | 5,992  |
| 2. ASSESSED VALUE:  | 155,100                           | 171,600   | 16,500                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 155,100                           | 171,600   | 16,500                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br>T18N R2W GLADWIN HEIGHTS SUB NO 2 LOTS 27 & 28 & 29 EXC S130FT OF LOT 27 & EXC S 30FT OF LOT 29               |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-071-000-030-00</b><br><br>PROPERTY ADDRESS:<br><b>453 ST ANDREWS DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BOOZAN JENNIFER & GORDON<br>453 ST ANDREWS DR<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$153</b>                |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 116,900   | 122,745  |
| 2. ASSESSED VALUE:   |  | 116,900   | 127,500  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 116,900   | 127,500  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>T18N R2W GLADWIN HEIGHTS SUB NO 2 LOT 30 & S 130FT OF LOT 27 & S 30FT OF LOT 29                            |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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L-4400

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-071-000-031-00</b><br><br>PROPERTY ADDRESS:<br><b>455 ST ANDREWS DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SHAW JAMES & BONNIE TRUST<br>JAMES SHAW<br>1560 APPECROFT LANE<br>HOLT MI 48842 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$100</b>                              |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 76,016  | 79,816   |
| 2. ASSESSED VALUE:   |  | 113,600   | 126,200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 113,600   | 126,200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |   |  |
| LEGAL DESCRIPTION:<br>T18N R2W GLADWIN HEIGHTS SUB NO 2 LOT 31   |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-071-000-032-01</b><br><br>PROPERTY ADDRESS:<br><b>457 ST ANDREWS DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SOCHACKI RICHARD H & PAMELA M TRST<br>457 ST ANDREWS DR<br>GLADWIN MI 48624 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$101</b>                       | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 76,863                            | 80,706  | 3,843  |
| 2. ASSESSED VALUE:   | 115,600                           | 128,900   | 13,300                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 115,600                           | 128,900   | 13,300                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br>T18N R2W GLADWIN HEIGHTS SUB NO 2 W 226.92FT OF LOT 32   |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-071-000-033-00</b><br><br>PROPERTY ADDRESS:<br><b>BUZZELL RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>PERRY DONALD A JR & RHONDA<br>3650 BUZZELL RD<br>GLADWIN MI 48624 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 402 (RESIDENTIAL-VACANT)   |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 402 (RESIDENTIAL-VACANT)   |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$5</b>               | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 3,697                             | 3,881   | 184  |
| 2. ASSESSED VALUE:   | 5,900                             | 5,900   | 0  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 5,900                             | 5,900   | 0  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br>T18N R2W GLADWIN HEIGHTS SUB NO 2 LOT 33 & E 100FT OF LOT 32   |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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# THIS IS NOT A TAX BILL

L-4400

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-071-000-034-00</b><br><br>PROPERTY ADDRESS:<br><b>3650 BUZZELL RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>PERRY DONALD A JR & RHONDA<br>3650 BUZZELL RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$134</b>                |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 102,270   | 107,383  |
| 2. ASSESSED VALUE:   |  | 121,500   | 135,700  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 121,500   | 135,700  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>T18N R2W GLADWIN HEIGHTS SUB NO 2 LOT 34 & W 100FT OF E 200FT OF LOT 32                                    |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-071-000-035-00</b><br><br>PROPERTY ADDRESS:<br><b>465 ST ANDREWS DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>FOOR BERNARD & ROSZELLA<br>FOOR TIMOTHY B/ WILSON JULIE A<br>465 ST ANDREWS DR<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$78</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 59,752  | 62,739   |
| 2. ASSESSED VALUE:  |  | 91,800  | 101,800  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 91,800  | 101,800  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>T18N R2W GLADWIN HEIGHTS SUB NO 2 N 107FT OF LOTS 35 & 36   |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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L-4400

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|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-071-000-036-00</b><br><br>PROPERTY ADDRESS:<br><b>495 ST ANDREWS DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>DAY ROBERT & ANNJEANETTE<br>495 ST ANDREWS DR<br>GLADWIN MI 48624 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:                             | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 79,503                            | 83,478  | 3,975  |
| 2. ASSESSED VALUE:   | 100,000                           | 112,100   | 12,100                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 100,000                           | 112,100   | 12,100                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br>T18N R2W GLADWIN HEIGHTS SUB NO 2 S 106FT OF LOTS 35 & 36  |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-071-000-037-00</b><br><br>PROPERTY ADDRESS:<br><b>470 ST ANDREWS DR<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>KRAMER LAWRENCE & MEESIG CHANDRA<br>470 ST ANDREWS DR<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$163</b>                     | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 124,320   | 130,536  | 6,216  |
| 2. ASSESSED VALUE:   | 148,700   | 164,300  | 15,600                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 148,700   | 164,300  | 15,600                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W GLADWIN HEIGHTS SUB NO 2 LOT 37   |   |  |  |

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|                        |                          |   |
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|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-071-000-038-00</b><br><br>PROPERTY ADDRESS:<br><b>460 ST ANDREWS DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BURKHART MARGARET RVT<br>460 ST ANDREWS DR<br>GLADWIN MI 48624 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:                          | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 114,452                           | 120,174   | 5,722  |
| 2. ASSESSED VALUE:  | 166,500                           | 184,500   | 18,000                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 166,500                           | 184,500   | 18,000                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                       |                                   |   |  |
| LEGAL DESCRIPTION:<br>T18N R2W GLADWIN HEIGHTS SUB NO 2 LOT 38 & S 1/2 39   |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-071-000-040-00</b><br><br>PROPERTY ADDRESS:<br><b>458 ST ANDREWS DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>KRECKMAN JOAN<br>458 ST ANDREWS DR<br>GLADWIN MI 48624 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                            |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$178</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 135,529                           | 142,305   | 6,776  |
| 2. ASSESSED VALUE:  | 197,400                           | 219,600   | 22,200                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 197,400                           | 219,600   | 22,200                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                               |                                   |   |  |
| LEGAL DESCRIPTION:<br>18 2W GLADWIN HEIGHTS SUB NO 2 LOT 40 & N 1/2 OF 39   |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-071-000-041-00</b><br><br>PROPERTY ADDRESS:<br><b>ST ANDREWS DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MIENK DIANNE B<br>MIENK ROY G & BRENDA M<br>1128 CHATTERTON ST<br>GLADWIN MI 48624 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$3</b>                                | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 2,350                             | 2,467   | 117  |
| 2. ASSESSED VALUE:  | 4,700                             | 4,800   | 100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 4,700                             | 4,800   | 100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br>T18N R2W GLADWIN HEIGHTS SUB NO 2 LOT 41 EXC S 1/2 THEREOF  |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-071-000-042-00</b><br><br>PROPERTY ADDRESS:<br><b>ST ANDREWS DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>KRECKMAN JOAN<br>458 ST ANDREWS DR<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                            |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$3</b>       |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 2,350   | 2,467  |
| 2. ASSESSED VALUE:  |  | 4,700   | 4,800  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 4,700   | 4,800  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                               |  |   |  |
| LEGAL DESCRIPTION:<br>T18N R2W GLADWIN HEIGHTS SUB NO 2 S 1/2 OF LOT 41   |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).



# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-071-000-043-00</b><br><br>PROPERTY ADDRESS:<br><b>430 ST ANDREWS DR<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MIENK DIANNE B<br>MIENK ROY G & BRENDA M<br>1128 CHATTERTON ST<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$93</b>                               | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 70,875  | 74,418   | 3,543  |
| 2. ASSESSED VALUE:  | 117,400   | 130,800  | 13,400                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 117,400   | 130,800  | 13,400                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>18 2W GLADWIN HEIGHTS SUB NO 2 LOT 42   |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-071-000-044-00</b><br><br>PROPERTY ADDRESS:<br><b>420 ST ANDREWS DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>TUCH SCOTT D<br>420 ST ANDREWS DR<br>GLADWIN MI 48624 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                           |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$108</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 82,404                            | 86,524  | 4,120  |
| 2. ASSESSED VALUE:   | 127,600                           | 141,900   | 14,300                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 127,600                           | 141,900   | 14,300                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                              |                                   |   |  |
| LEGAL DESCRIPTION:<br>T18N R2W GLADWIN HEIGHTS SUB NO 2 LOT 43   |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-071-000-045-00</b><br><br>PROPERTY ADDRESS:<br><b>ST ANDREWS DR<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BILLAND ROBERT & CATHERINE<br>400 ST ANDREWS DR<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$11</b>                | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 8,403   | 8,823  | 420  |
| 2. ASSESSED VALUE:   | 14,500  | 15,000   | 500  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 14,500  | 15,000   | 500  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W GLADWIN HEIGHTS SUB NO 2 LOT 44   |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-071-000-046-00</b><br><br>PROPERTY ADDRESS:<br><b>400 ST ANDREWS DR<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BILLAND ROBERT & CATHERINE<br>400 ST ANDREWS DR<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$140</b>               | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 106,818   | 112,158  | 5,340  |
| 2. ASSESSED VALUE:   | 173,400   | 193,300  | 19,900                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 173,400   | 193,300  | 19,900                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W GLADWIN HEIGHTS SUB NO 2 LOT 45   |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-071-000-047-00</b><br><br>PROPERTY ADDRESS:<br><b>390 ST ANDREWS DR<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MICHELL TIMOTHY J & ALICIA J<br>2767 14 MILE RD<br>MARION MI 49665 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$183</b>              | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 82,969   | 87,117   | 4,148  |
| 2. ASSESSED VALUE:  | 124,900  | 138,900  | 14,000                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 124,900  | 138,900  | 14,000                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W GLADWIN HEIGHTS SUB NO 2 LOT 46  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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L-4400

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|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-071-000-048-00</b><br><br>PROPERTY ADDRESS:<br><b>380 ST ANDREWS DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>GRIFFORE MARY R TRUST<br>380 ST ANDREWS DR<br>GLADWIN MI 48624 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:                          | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 116,940                           | 122,787   | 5,847  |
| 2. ASSESSED VALUE:  | 170,900                           | 191,000   | 20,100                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 170,900                           | 191,000   | 20,100                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                       |                                   |   |  |
| LEGAL DESCRIPTION:<br>T18N R2W GLADWIN HEIGHTS SUB NO 2 LOT 47  |                                   |   |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-080-000-001-00</b><br><br>PROPERTY ADDRESS:<br><b>3901 W M61<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>JACOBS JAMES & ROCHELLE<br>PO BOX 121<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)                                      |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$97</b>         |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 74,249  | 77,961   |
| 2. ASSESSED VALUE:   |  | 95,700  | 104,000  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 95,700  | 104,000  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>T18N R2W PLAT OF HARDWOOD ACRES LOT 1 & W 49FT OF LOT 2  |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-080-000-003-00</b><br><br>PROPERTY ADDRESS:<br><b>3891 W M61<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WILLARD JAMES & LINDA<br>3891 W M61<br>GLADWIN MI 48624 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                             |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$48</b>    | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 36,646                            | 38,478  | 1,832  |
| 2. ASSESSED VALUE:   | 44,200                            | 48,400  | 4,200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 44,200                            | 48,400  | 4,200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                |                                   |   |  |
| LEGAL DESCRIPTION:<br>T18N R2W PLAT OF HARDWOOD ACRES E 50FT OF LOT 2 & LOT 3  |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-080-000-004-00</b><br><br>PROPERTY ADDRESS:<br><b>3885 W M 61</b><br><b>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>DORMAN MARIE<br>3885 W M 61<br>GLADWIN MI 48624      | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                          |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$26</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 20,151  | 21,158   | 1,007  |
| 2. ASSESSED VALUE:  | 38,200  | 42,200   | 4,000  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 38,200  | 42,200   | 4,000  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                             |   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W PLAT OF HARDWOOD ACRES LOT 4   |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-080-000-005-00</b><br><br>PROPERTY ADDRESS:<br><b>3877 W M61<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>LEE JASON & AMBER<br>3877 W M61<br>GLADWIN MI 48624  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                          |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$78</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 59,173  | 62,131   | 2,958  |
| 2. ASSESSED VALUE:  | 73,300  | 79,600   | 6,300  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 73,300  | 79,600   | 6,300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                             |   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W PLAT OF HARDWOOD ACRES LOT 5   |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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L-4400

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-080-000-006-00</b><br><br>PROPERTY ADDRESS:<br><b>W M61<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>LEE JASON & AMBER<br>3877 W M61<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)                                |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: 1.05   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$6</b>    |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 4,390   | 4,609  |
| 2. ASSESSED VALUE:   |  | 9,000   | 10,100   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 9,000   | 10,100   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>T18N R2W PLAT OF HARDWOOD ACRES LOT 6  |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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L-4400

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-080-000-007-00</b><br><br>PROPERTY ADDRESS:<br><b>W M61<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>LEE JASON & AMBER<br>3877 W M61<br>GLADWIN MI 48624  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                          |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$16</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 7,140  | 7,497  | 357  |
| 2. ASSESSED VALUE:  | 9,000  | 10,100   | 1,100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 9,000  | 10,100   | 1,100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                             |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W PLAT OF HARDWOOD ACRES LOT 7   |  |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
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|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-080-000-008-00</b><br><br>PROPERTY ADDRESS:<br><b>W M61<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>DESHANO HOMES INC<br>PO BOX 539<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 402 (RESIDENTIAL-VACANT)                           |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 402 (RESIDENTIAL-VACANT)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$11</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 5,057  | 5,309  |
| 2. ASSESSED VALUE:   |  | 9,000  | 10,100   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 9,000  | 10,100   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>T18N R2W PLAT OF HARDWOOD ACRES LOTS 8 & 9   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-080-000-010-00</b><br><br>PROPERTY ADDRESS:<br><b>W M61<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>DESHANO HOMES INC<br>PO BOX 539<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 402 (RESIDENTIAL-VACANT)                           |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 402 (RESIDENTIAL-VACANT)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$11</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 5,057  | 5,309  |
| 2. ASSESSED VALUE:   |  | 9,100  | 10,200   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 9,100  | 10,200   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>T18N R2W PLAT OF HARDWOOD ACRES LOT 10   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-080-000-011-00</b><br><br>PROPERTY ADDRESS:<br><b>3817 W M61<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>ORNELAS VICTORIO & DANA<br>3817 W M61<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                               |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$63</b>      | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 48,083  | 50,487   | 2,404  |
| 2. ASSESSED VALUE:   | 58,200  | 63,700   | 5,500  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 58,200  | 63,700   | 5,500  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                  |   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W PLAT OF HARDWOOD ACRES LOT 11   |   |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-080-000-012-00</b><br><br>PROPERTY ADDRESS:<br><b>3807 W M61<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>YOUNG MAXINE MAY<br>3807 W M61<br>GLADWIN MI 48624      | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                             |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$1,121</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 0   | 42,714   | 42,714                                       |
| 2. ASSESSED VALUE:   | 48,200  | 52,900   | 4,700  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 48,200  | 52,900   | 4,700  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                |   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W PLAT OF HARDWOOD ACRES LOT 12   |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).



# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-090-000-001-01</b><br><br>PROPERTY ADDRESS:<br><b>1899 MCCULLOCH RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BECKER ERIN & YAKES HEATHER<br>GRIMES LINDA<br>1899 MCCULLOCH RD<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$25</b>                                 | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 19,447  | 20,419   | 972  |
| 2. ASSESSED VALUE:  | 49,100  | 54,100   | 5,000  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 49,100  | 54,100   | 5,000  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W HOAG SUB LOT 1 EXC N 16 FT   |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |                |   |  |
|---|----------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-090-000-001-02</b><br><br>PROPERTY ADDRESS:<br><b>MCCULLOCH RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MARR THOMAS EARL & MARGARET ROSE<br>1855 MCCULLOCH<br>GLADWIN MI 48624 |                | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 402 (RESIDENTIAL-VACANT)   |                |   |  |
| PRIOR YEAR'S CLASSIFICATION: 402 (RESIDENTIAL-VACANT)   |                | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:                                  |                | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| <b>\$1</b>  |                |   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR     |
| 1. TAXABLE VALUE:   |                | 1,050   | 1,102  |
| 2. ASSESSED VALUE:  |                | 1,400   | 1,500  |
| 3. TENTATIVE EQUALIZATION FACTOR:   | 1.000          |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |                | 1,400   | 1,500  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  | <b>WAS NOT</b> |   |  |
| LEGAL DESCRIPTION:<br>T18N R2W HOAG SUB LOT 1 THE N 16 FT   |                |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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L-4400

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-090-000-002-00</b><br><br>PROPERTY ADDRESS:<br><b>1905 S MCCULLOCH RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>YAKES THOMAS & HEATHER<br>21671 WHITTINGTON ST<br>FARMINGTON MI 48336 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$28</b>                  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 12,600   | 13,230   | 630  |
| 2. ASSESSED VALUE:   | 13,300   | 14,500   | 1,200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 13,300   | 14,500   | 1,200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W HOAG SUB LOT 2  |  |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-090-000-003-00</b><br><br>PROPERTY ADDRESS:<br><b>S MCCULLOCH RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>YAKES THOMAS & HEATHER<br>21671 WHITTINGTON ST<br>FARMINGTON MI 48336 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$14</b>                  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 6,195  | 6,504  | 309  |
| 2. ASSESSED VALUE:   | 7,000  | 7,300  | 300  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 7,000  | 7,300  | 300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W HOAG SUB LOT 3  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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L-4400

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-090-000-004-00</b><br><br>PROPERTY ADDRESS:<br><b>S MCCULLOCH RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>YAKES THOMAS & HEATHER<br>21671 WHITTINGTON ST<br>FARMINGTON MI 48336 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$14</b>                  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 6,300  | 6,615  | 315  |
| 2. ASSESSED VALUE:   | 7,100  | 7,400  | 300  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 7,100  | 7,400  | 300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W HOAG SUB LOT 4  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-090-000-005-00</b><br><br>PROPERTY ADDRESS:<br><b>1967 S MCCULLOCH RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>PORTER BONNIE<br>1967 S MCCULLOCH RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)                                     |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$15</b>        |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 11,112  | 11,667   |
| 2. ASSESSED VALUE:  |  | 28,200  | 31,000   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 28,200  | 31,000   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>T18N R2W HOAG SUB LOT 5   |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-090-000-006-02</b><br><br>PROPERTY ADDRESS:<br><b>3950 PARKER RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>LOOMIS ROBERT<br>3950 PARKER RD<br>GLADWIN MI 48624  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                          |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$52</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 39,476  | 41,449   | 1,973  |
| 2. ASSESSED VALUE:  | 50,800  | 56,300   | 5,500  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 50,800  | 56,300   | 5,500  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                             |   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W HOAG SUB E 1/2 OF LOT 6  |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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L-4400

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-090-000-006-10</b><br><br>PROPERTY ADDRESS:<br><b>PARKER RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MASTERS STEVEN F<br>3970 PARKER RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                            |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$6</b>       |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 4,200   | 4,410  |
| 2. ASSESSED VALUE:  |  | 7,100   | 9,500  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 7,100   | 9,500  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>T18N R2W HOAG SUB W 5.75FT OF W 1/2 OF LOT 6  |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-090-000-006-11</b><br><br>PROPERTY ADDRESS:<br><b>3956 PARKER RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>LOOMIS ROBERT<br>3950 PARKER RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)                                |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$5</b>    |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 2,138  | 2,244  |
| 2. ASSESSED VALUE:   |  | 9,000  | 12,100   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 9,000  | 12,100   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>T18N R2W HOAG SUB W 1/2 OF LOT 6 EXC W 5.75FT THEREOF  |  |  |  |

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-090-000-007-00</b><br><br>PROPERTY ADDRESS:<br><b>3938 PARKER RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>DEMOINES MARK III<br>3938 PARKER RD<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                             |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$45</b>    | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 34,500  | 36,225   | 1,725  |
| 2. ASSESSED VALUE:   | 34,500  | 39,000   | 4,500  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 34,500  | 39,000   | 4,500  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                |   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W HOAG SUB LOT 7  |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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L-4400

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-090-000-008-00</b><br><br>PROPERTY ADDRESS:<br><b>3928 PARKER RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>FRANCIS TINA MARIE<br>7765 CLYDE RD<br>FENTON MI 48430 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                            |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$12</b>      |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 5,378  | 5,646  |
| 2. ASSESSED VALUE:  |  | 10,800   | 13,200   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 10,800   | 13,200   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>T18N R2W HOAG SUB LOT 8   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-001-00</b><br><br>PROPERTY ADDRESS:<br><b>1120 RANGER DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WILLFORD DEBORAH A<br>1120 RANGER DR<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)                                     |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$64</b>        |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 48,825  | 51,266   |
| 2. ASSESSED VALUE:  |  | 56,300  | 65,000   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 56,300  | 65,000   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>T18N 2RW KERSWILL LAKE NO 1 LOT 1   |  |   |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-002-00</b><br><br>PROPERTY ADDRESS:<br><b>RANGER DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>JAKUBISON BRIAN<br>39656 KINGSBURY DR<br>STERLING HEIGHTS MI 48313 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$107</b>                 |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 1,775  | 4,200  |
| 2. ASSESSED VALUE:  |  | 6,100  | 4,200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 6,100  | 4,200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS</b>   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOT 2   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-003-10</b><br><br>PROPERTY ADDRESS:<br><b>1150 RANGER DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>JAKUBISON REV TRUST<br>39656 KINGSBURY DR<br>STERLING HEIGHTS MI 48313 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$33</b>                      |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 15,100   | 15,855   |
| 2. ASSESSED VALUE:  |  | 15,100   | 16,300   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 15,100   | 16,300   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOTS 3 & 4  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-005-00</b><br><br>PROPERTY ADDRESS:<br><b>1160 RANGER DR<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>LALONE MYRNA<br>1160 RANGER RD<br>GLADWIN MI 48624  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                         |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$8</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 6,019   | 6,319  | 300  |
| 2. ASSESSED VALUE:   | 12,000  | 12,100   | 100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 12,000  | 12,100   | 100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                            |   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOT 5  |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-006-00</b><br><br>PROPERTY ADDRESS:<br><b>1188 RANGER DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>JOHNSON CINDY<br>PO BOX 352<br>GLADWIN MI 48624      |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                          |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$16</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 12,214                            | 12,824  | 610  |
| 2. ASSESSED VALUE:  | 21,600                            | 30,200  | 8,600  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 21,600                            | 30,200  | 8,600  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                             |                                   |   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOT 6   |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).



# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-007-00</b><br><br>PROPERTY ADDRESS:<br><b>RANGER DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>JOHNSON CINDY<br>PO BOX 352<br>GLADWIN MI 48624     |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                         |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$2</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 1,705                             | 1,790   | 85   |
| 2. ASSESSED VALUE:   | 6,100                             | 6,300   | 200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 6,100                             | 6,300   | 200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                            |                                   |   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOT 7  |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |                                   |  |  |
|--|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-010-00</b><br><br>PROPERTY ADDRESS:<br><b>RANGER DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BAXENDALE BOREAN TRUST<br>31115 AUGUSTA CIRCLE<br>NOVI MI 48377 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                     |                                   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$22</b>            | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 10,073                            | 10,576   | 503  |
| 2. ASSESSED VALUE:   | 19,200                            | 21,600   | 2,400  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 19,200                            | 21,600   | 2,400  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOT 10   |                                   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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L-4400

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|  |            |   |  |
|--|------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |            | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-011-00</b><br><br>PROPERTY ADDRESS:<br><b>RANGER DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SLEMER PAUL & DEBORAH L<br>1227 RANGER DR<br>GLADWIN MI 48624 |            | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |            |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 402 (RESIDENTIAL-VACANT)  |            |   |  |
| PRIOR YEAR'S CLASSIFICATION: 402 (RESIDENTIAL-VACANT)  |            | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:                         | <b>\$6</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |            | 4,772   | 5,010  |
| 2. ASSESSED VALUE:   |            | 6,100   | 6,300  |
| 3. TENTATIVE EQUALIZATION FACTOR:  | 1.000      |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |            | 6,100   | 6,300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                      |            |   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOT 11   |            |   |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-012-00</b><br><br>PROPERTY ADDRESS:<br><b>1236 RANGER DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SLEMER PAUL & DEBORAH<br>1227 RANGER DR<br>GLADWIN MI 48624 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 402 (RESIDENTIAL-VACANT)                                   |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 402 (RESIDENTIAL-VACANT)   |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$2</b>         | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 1,775                             | 1,863   | 88   |
| 2. ASSESSED VALUE:   | 6,100                             | 6,300   | 200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 6,100                             | 6,300   | 200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                    |                                   |   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOT 12   |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-013-00</b><br><br>PROPERTY ADDRESS:<br><b>1238 WILDWOOD DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>JONES MELISSA & LEE MARK<br>1238 WILDWOOD DR<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$61</b>                |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 12,344  | 14,661   |
| 2. ASSESSED VALUE:  |  | 15,800  | 17,000   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 15,800  | 17,000   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOT 13  |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-014-00</b><br><br>PROPERTY ADDRESS:<br><b>RANGER DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>JONES MELISSA & LEE MARK<br>1238 WILDWOOD DR<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                      |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$5</b>                 |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 3,937   | 4,133  |
| 2. ASSESSED VALUE:  |  | 6,100   | 6,300  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 6,100   | 6,300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOT 14  |  |   |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-015-10</b><br><br>PROPERTY ADDRESS:<br><b>WILDWOOD DR<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>VERMILYE KATELYN & JUSTIN<br>4651 WILDWOOD DR<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                       |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$119</b>             | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 8,067   | 12,600   | 4,533  |
| 2. ASSESSED VALUE:   | 15,000  | 12,600   | -2,400                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 15,000  | 12,600   | -2,400                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOTS 15 & 16   |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

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L-4400

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-017-10</b><br><br>PROPERTY ADDRESS:<br><b>4651 WILDWOOD DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>VERMILYE KATELYN & JUSTIN<br>4651 WILDWOOD DR<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                       |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$3,140</b>              |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 0   | 119,700  |
| 2. ASSESSED VALUE:   |  | 0   | 119,700  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 0   | 119,700  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS</b>  |  |   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOT 17 & 18  |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-019-10</b><br><br>PROPERTY ADDRESS:<br><b>4661 WILDWOOD DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>METTERT DAKOTA<br>4661 WILDWOOD DR<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)                                   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$41</b>      |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 31,013  | 32,563   |
| 2. ASSESSED VALUE:  |  | 48,500  | 55,000   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 48,500  | 55,000   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOT 19 & 20   |  |   |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-021-10</b><br><br>PROPERTY ADDRESS:<br><b>4681 WILDWOOD DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>CHRITZ DANIEL J<br>4681 WILDWOOD DR<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                             |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$31</b>       |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 23,367  | 24,535   |
| 2. ASSESSED VALUE:   |  | 64,900  | 71,300   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 64,900  | 71,300   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOTS 21-22-23  |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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L-4400

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-024-00</b><br><br>PROPERTY ADDRESS:<br><b>WILDWOOD DR<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SZOTKO JAMES D & PATRICIA S<br>4701 WILDWOOD DR<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$2</b>                 | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 1,775   | 1,863  | 88   |
| 2. ASSESSED VALUE:   | 6,100   | 6,300  | 200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 6,100   | 6,300  | 200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOT 24   |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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L-4400

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|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-025-10</b><br><br>PROPERTY ADDRESS:<br><b>4701 WILDWOOD DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SZOTKO JAMES & PATRICIA<br>4701 WILDWOOD DR<br>GLADWIN MI 48624 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                     |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$796</b>           | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 0                                 | 30,358  | 30,358                                       |
| 2. ASSESSED VALUE:   | 0                                 | 47,400  | 47,400                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 0                                 | 47,400  | 47,400                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOT 25-26-27   |                                   |   |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
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|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-028-00</b><br><br>PROPERTY ADDRESS:<br><b>WILDWOOD DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>POST TIM & BRADLEY<br>4646 VICTORIA CT<br>MIDLAND MI 48642 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$155</b>         |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 2,800  | 6,300  |
| 2. ASSESSED VALUE:  |  | 6,100  | 6,300  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 6,100  | 6,300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS</b>                                       |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOT 28  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-029-00</b><br><br>PROPERTY ADDRESS:<br><b>WILDWOOD DR<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HARDEMAN FRANK & SETH<br>706 IROQUIUS<br>MIDLAND MI 48640 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                               |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$155</b>     | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 2,800  | 6,300  | 3,500  |
| 2. ASSESSED VALUE:   | 6,100  | 6,300  | 200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 6,100  | 6,300  | 200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS</b>                                      |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOT 29   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-030-00</b><br><br>PROPERTY ADDRESS:<br><b>WILDWOOD DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>CAMERON DUANE K & JUDY B<br>1467 S SHEARER<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$4</b>               |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 1,775  | 1,863  |
| 2. ASSESSED VALUE:  |  | 6,100  | 6,300  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 6,100  | 6,300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                       |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOT 30  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |                                   |  |  |
|--|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-031-00</b><br><br>PROPERTY ADDRESS:<br><b>WILDWOOD DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>GREGORY THOMAS D & NANCY K TRUST<br>1913 RAPANOS DR<br>MIDLAND MI 48642 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |                                   |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$4</b>                        | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 1,775                             | 1,863  | 88   |
| 2. ASSESSED VALUE:   | 6,100                             | 6,300  | 200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 6,100                             | 6,300  | 200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOT 31   |                                   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).



# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |                                   |  |  |
|---|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-032-00</b><br><br>PROPERTY ADDRESS:<br><b>WILDWOOD DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HAVIER DAVID<br>19133 WOODWORTH<br>REDFORD MI 48240  |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                          |                                   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$13</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 5,717                             | 6,002  | 285  |
| 2. ASSESSED VALUE:  | 9,100                             | 9,500  | 400  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 9,100                             | 9,500  | 400  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                             |                                   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOT 32  |                                   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-033-00</b><br><br>PROPERTY ADDRESS:<br><b>WILDWOOD DR<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HAVIER DAVID<br>19133 WOODWORTH<br>REDFORD MI 48240 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                         |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$8</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 3,849  | 4,041  | 192  |
| 2. ASSESSED VALUE:   | 6,100  | 6,300  | 200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 6,100  | 6,300  | 200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                            |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOT 33   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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L-4400

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-034-00</b><br><br>PROPERTY ADDRESS:<br><b>WILDWOOD DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HAVIER DAVID<br>19133 WOODWORTH<br>REDFORD MI 48240 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                         |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$8</b>    |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 3,849  | 4,041  |
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| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 6,100  | 6,300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                            |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOT 34   |  |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-035-00</b><br><br>PROPERTY ADDRESS:<br><b>WILDWOOD DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HAVIER DAVID<br>19133 WOODWORTH<br>REDFORD MI 48240 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)                                |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$8</b>    |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 3,849  | 4,041  |
| 2. ASSESSED VALUE:   |  | 6,100  | 6,300  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 6,100  | 6,300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                            |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOT 35   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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L-4400

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-036-00</b><br><br>PROPERTY ADDRESS:<br><b>WILDWOOD DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WELKE DALE M<br>4061 N TIPSICO LK RD<br>HARTLAND MI 48353 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                               |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$3</b>          |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 1,538  | 1,614  |
| 2. ASSESSED VALUE:   |  | 6,100  | 6,300  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 6,100  | 6,300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                  |  |  |  |
| LEGAL DESCRIPTION:<br>18 2W KERSWILL LAKE NO 1 LOT 36  |  |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-037-00</b><br><br>PROPERTY ADDRESS:<br><b>WILDWOOD DR<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>TAORMINA JOE & GIUSEPPE<br>22930 GLENBROOK<br>SAINT CLAIR SHORES MI 48082 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$3</b>                       | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 1,363  | 1,431  | 68   |
| 2. ASSESSED VALUE:   | 6,100  | 6,300  | 200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 6,100  | 6,300  | 200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOT 37   |  |  |  |

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|                        |                          |   |
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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-038-00</b><br><br>PROPERTY ADDRESS:<br><b>WILDWOOD DR<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>TAORMINA JOE & GIUSEPPE<br>22930 GLENBROOK<br>SAINT CLAIR SHORES MI 48082 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$4</b>                          | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 1,705  | 1,790  | 85   |
| 2. ASSESSED VALUE:   | 6,100  | 6,300  | 200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 6,100  | 6,300  | 200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOT 38   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

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Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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L-4400

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|   |                                   |  |  |
|---|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-041-20</b><br><br>PROPERTY ADDRESS:<br><b>WILDWOOD DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MCARTHUR RICHARD E<br>1223 WILD CHERRY<br>GLADWIN MI 48624   |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |                                   |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$4</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 12,100                            | 12,200   | 100  |
| 2. ASSESSED VALUE:  | 12,100                            | 12,200   | 100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 12,100                            | 12,200   | 100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOTS 40 41 42<br>COMBINED 2007 FROM 100-100-000-040-10 100-100-000-074-10;<br><br>SPLIT/COMBINED ON 12/27/2017 FROM 100-100-000-040-11; |                                   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-044-01</b><br><br>PROPERTY ADDRESS:<br><b>4961 BLACKBERRY RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>DOLAN PATRICK & MARY<br>4961 BLACKBERRY RD<br>GLADWIN MI 48624    | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                       |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$47</b>              | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 35,461  | 37,234   | 1,773  |
| 2. ASSESSED VALUE:   | 82,300  | 92,800   | 10,500                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 82,300  | 92,800   | 10,500                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOT 43-44-45-46<br><br>2018 - 100-100-000-043-00 COMB HERE FOR ASSMNT PURPOSES |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-047-00</b><br><br>PROPERTY ADDRESS:<br><b>SHEARER RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>DANIELS ROBERT & IRENE<br>2571 W KNOX RD<br>BEAVERTON MI 48612 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                    |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$55</b>           | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 5,250  | 6,500  | 1,250  |
| 2. ASSESSED VALUE:  | 6,300  | 6,500  | 200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 6,300  | 6,500  | 200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS</b>   |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOT 47  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-048-00</b><br><br>PROPERTY ADDRESS:<br><b>BLACKBERRY DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>DANIELS ROBERT & IRENE<br>2571 W KNOX RD<br>BEAVERTON MI 48612 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                    |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$60</b>              |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 5,250  | 6,600  |
| 2. ASSESSED VALUE:  |  | 6,400  | 6,600  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 6,400  | 6,600  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS</b>   |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOT 48  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-049-00</b><br><br>PROPERTY ADDRESS:<br><b>SHEARER RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>PILLERA RONNIE & DEBORAH<br>1223 S SHEARER RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$0</b>                  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 2,800   | 2,800  |
| 2. ASSESSED VALUE:   |  | 2,800   | 2,800  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 2,800   | 2,800  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOT 49   |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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L-4400

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-050-00</b><br><br>PROPERTY ADDRESS:<br><b>1223 S SHEARER RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>PILLERA RONNIE & DEBORAH<br>1223 S SHEARER RD<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                       |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$31</b>              | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 76,800  | 78,000   | 1,200  |
| 2. ASSESSED VALUE:   | 76,800  | 78,000   | 1,200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 76,800  | 78,000   | 1,200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOT 50   |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-051-00</b><br><br>PROPERTY ADDRESS:<br><b>SHEARER RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>PILLERA RONNIE & DEBORAH<br>1223 S SHEARER RD<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                       |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$0</b>               | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 3,600   | 3,600  | 0  |
| 2. ASSESSED VALUE:   | 3,600   | 3,600  | 0  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 3,600   | 3,600  | 0  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOT 51   |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-052-00</b><br><br>PROPERTY ADDRESS:<br><b>BLACKBERRY DR<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>COON JAMES & EMILY<br>4916 WILDWOOD DR<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$3</b>           | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 2,050   | 2,152  | 102  |
| 2. ASSESSED VALUE:  | 7,900   | 8,200  | 300  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 7,900   | 8,200  | 300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                   |   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOT 52  |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-053-00</b><br><br>PROPERTY ADDRESS:<br><b>WILDWOOD DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>COON JAMES & EMILY<br>4916 WILDWOOD DR<br>GLADWIN MI 48624 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$3</b>        | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 2,430                             | 2,551   | 121  |
| 2. ASSESSED VALUE:  | 9,500                             | 9,800   | 300  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 9,500                             | 9,800   | 300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                   |                                   |   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOT 53  |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-054-00</b><br><br>PROPERTY ADDRESS:<br><b>WILDWOOD DR<br/>GLADWIN , MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>COON JAMES & EMILY<br>4916 WILDWOOD DR<br>GLADWIN MI 48624 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$2</b>        | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 1,594                             | 1,673   | 79   |
| 2. ASSESSED VALUE:  | 6,100                             | 6,300   | 200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 6,100                             | 6,300   | 200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                   |                                   |   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOT 54  |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

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## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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L-4400

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-055-00</b><br><br>PROPERTY ADDRESS:<br><b>WILDWOOD DR<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>COON JAMES & EMILY<br>4916 WILDWOOD DR<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$2</b>        | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 1,517   | 1,592  | 75   |
| 2. ASSESSED VALUE:  | 6,100   | 6,300  | 200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 6,100   | 6,300  | 200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                   |   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOT 55  |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-056-00</b><br><br>PROPERTY ADDRESS:<br><b>WILDWOOD DR<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>KASPER KOREY A<br>2947 PORLAS PLACE<br>SAGINAW MI 48603 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                             |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$4</b>        | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 1,705  | 1,790  | 85   |
| 2. ASSESSED VALUE:   | 6,100  | 6,300  | 200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 6,100  | 6,300  | 200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOT 56   |  |  |  |

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|                        |                          |   |
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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-057-00</b><br><br>PROPERTY ADDRESS:<br><b>WILDWOOD DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>YODER CHRISTOPHER & MICHELE<br>8822 MAIN ST<br>WHITMORE LAKE MI 48189 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$4</b>                      |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 1,705  | 1,790  |
| 2. ASSESSED VALUE:   |  | 6,100  | 6,300  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 6,100  | 6,300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOT 57   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

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# THIS IS NOT A TAX BILL

L-4400

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|  |            |  |  |
|--|------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |            | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-058-00</b><br><br>PROPERTY ADDRESS:<br><b>WILDWOOD DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>YODER CHRISTOPHER & MICHELE<br>8822 MAIN ST<br>WHITMORE LAKE MI 48189 |            | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |            |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |            |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |            | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:                                 | <b>\$4</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |            | 1,705  | 1,790  |
| 2. ASSESSED VALUE:   |            | 6,100  | 6,300  |
| 3. TENTATIVE EQUALIZATION FACTOR:  | 1.000      |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |            | 6,100  | 6,300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |            |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOT 58   |            |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-059-00</b><br><br>PROPERTY ADDRESS:<br><b>4965 WILDWOOD DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>KASPEREK LARRY & SHERRI<br>41736 ALBERTA DR<br>STERLING HEIGHTS MI 48314 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$851</b>                       |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 2,800  | 22,040   |
| 2. ASSESSED VALUE:  |  | 2,800  | 23,200   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 2,800  | 23,200   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOT 59  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |                                   |  |  |
|---|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-060-00</b><br><br>PROPERTY ADDRESS:<br><b>WILDWOOD DR<br/>GLADWIN, MI 48624-9488</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>KASPEREK LARRY & SHERRI<br>41736 ALBERTA DR<br>STERLING HEIGHTS MI 48314 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$0</b>                      | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 1,300                             | 1,300  | 0  |
| 2. ASSESSED VALUE:  | 1,300                             | 1,300  | 0  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 1,300                             | 1,300  | 0  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOT 60  |                                   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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L-4400

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-061-10</b><br><br>PROPERTY ADDRESS:<br><b>4892 WILDWOOD DR<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>KRYSA DAVID & ANNA<br>1458 HERITAGE GARDEN CRESCENT<br>LAKESHORE ONTARIO N0R1A0 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$120</b>                           | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 54,241   | 56,953   | 2,712  |
| 2. ASSESSED VALUE:   | 91,200   | 97,100   | 5,900  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 91,200   | 97,100   | 5,900  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOTS 61 & 62   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-063-00</b><br><br>PROPERTY ADDRESS:<br><b>4988 WILDWOOD DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>NEWELL TERRY & ROSEMARY<br>4962 FULLER AVE SE<br>GRAND RAPIDS MI 49508-4740 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$179</b>                          |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 80,841   | 84,883   |
| 2. ASSESSED VALUE:   |  | 111,700  | 123,200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 111,700  | 123,200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOT 63   |  |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
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|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-064-00</b><br><br>PROPERTY ADDRESS:<br><b>4980 WILDWOOD DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>ADCOCK DALE & PATRICIA<br>1415 GREEN AVE<br>BAY CITY MI 48708 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                   |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$99</b>             |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 44,800   | 47,040   |
| 2. ASSESSED VALUE:   |  | 68,400   | 74,200   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 68,400   | 74,200   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOT 64   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-065-00</b><br><br>PROPERTY ADDRESS:<br><b>4970 WILDWOOD RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>KASPEREK LARRY & SHERRI<br>41736 ALBERTA DR<br>STERLING HEIGHTS MI 48314 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$103</b>                    | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 46,690   | 49,024   | 2,334  |
| 2. ASSESSED VALUE:  | 64,500   | 69,700   | 5,200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 64,500   | 69,700   | 5,200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOT 65  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-066-10</b><br><br>PROPERTY ADDRESS:<br><b>4960 WILDWOOD DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>DION RONALD & BRENDA<br>4960 WILDWOOD DR<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                  |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$55</b>            |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 42,150  | 44,257   |
| 2. ASSESSED VALUE:  |  | 79,600  | 83,800   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 79,600  | 83,800   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOT 66 & 67   |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-068-00</b><br><br>PROPERTY ADDRESS:<br><b>4950 WILDWOOD DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>ROSE MICHAEL & DARLENE<br>4371 E TITTABAWASSEE RD<br>HEMLOCK MI 48626 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$43</b>                     |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 19,458   | 20,430   |
| 2. ASSESSED VALUE:   |  | 55,500   | 59,900   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 55,500   | 59,900   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOT 68   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-069-00</b><br><br>PROPERTY ADDRESS:<br><b>WILDWOOD DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>ROSE MICHAEL & DARLENE<br>4371 E TITTABAWASSEE RD<br>HEMLOCK MI 48626 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$12</b>                     |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 5,492  | 5,766  |
| 2. ASSESSED VALUE:   |  | 22,800   | 22,700   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 22,800   | 22,700   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOT 69   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-070-10</b><br><br>PROPERTY ADDRESS:<br><b>4916 WILDWOOD DR<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>COON JAMES & TALBOT EMILY<br>4916 WILDWOOD DR<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                       |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$419</b>             | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 73,126  | 89,082   | 15,956                                       |
| 2. ASSESSED VALUE:   | 108,600   | 124,200  | 15,600                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 108,600   | 124,200  | 15,600                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOT 70 & 71  |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-072-00</b><br><br>PROPERTY ADDRESS:<br><b>WILDWOOD DR<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SNYDER CHARLES W JR<br>2389 ISLANDERS WAY<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                   |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$11</b>          | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 5,148  | 5,405  | 257  |
| 2. ASSESSED VALUE:   | 21,000   | 20,800   | -200   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 21,000   | 20,800   | -200   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                      |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOT 72   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-073-00</b><br><br>PROPERTY ADDRESS:<br><b>4900 WILDWOOD RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HAVELKA DEAN J<br>152 N BALDWIN RD<br>ITHACA MI 48847 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)                                  |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$109</b>    |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 49,350   | 51,817   |
| 2. ASSESSED VALUE:   |  | 56,600   | 60,500   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 56,600   | 60,500   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOT 73   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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|   |              |  |  |
|---|--------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |              | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-074-20</b><br><br>PROPERTY ADDRESS:<br><b>4890 WILDWOOD DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HAVELKA DEAN J & RUTH E ANDERSON<br>4890 WILDWOOD DR<br>GLADWIN MI 48624   |              | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |              |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |              |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |              | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:  | <b>\$175</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |              | 79,347   | 83,314   |
| 2. ASSESSED VALUE:  |              | 110,900  | 119,100  |
| 3. TENTATIVE EQUALIZATION FACTOR:   | 1.000        |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |              | 110,900  | 119,100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |              |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOTS 74-75<br>COMBINED 2007 FROM 100-100-000-040-10 100-100-000-074-10;<br><br>SPLIT ON 12/27/2017 INTO 100-100-000-040-20 100-100-000-074-20 |              |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-076-00</b><br><br>PROPERTY ADDRESS:<br><b>4870 WILDWOOD DR<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MCBRIDE JOHN<br>20851 E 10 MILE RD<br>SAINT CLAIR SHORES MI 48080 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                       |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$443</b>             | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 38,125   | 48,131   | 10,006                                       |
| 2. ASSESSED VALUE:   | 58,400   | 68,200   | 9,800  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 58,400   | 68,200   | 9,800  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOT 76   |  |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-077-00</b><br><br>PROPERTY ADDRESS:<br><b>WILDWOOD DR<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MCBRIDE JOHN D<br>20851 E TEN MILE RD<br>SAINT CLAIR SHORES MI 48080 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$447</b>                | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 6,267  | 16,380   | 10,113                                       |
| 2. ASSESSED VALUE:  | 21,000   | 31,100   | 10,100                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 21,000   | 31,100   | 10,100                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOT 77  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-078-00</b><br><br>PROPERTY ADDRESS:<br><b>WIDWOOD DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MCBRIDE JOHN D<br>20851 E TEN MILE RD<br>SAINT CLAIR SHORES MI 48080 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$14</b>                    |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 6,267  | 6,580  |
| 2. ASSESSED VALUE:  |  | 20,900   | 20,800   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 20,900   | 20,800   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOT 78  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-079-00</b><br><br>PROPERTY ADDRESS:<br><b>WILDWOOD DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>GREGORY THOMAS D & NANCY K TRUST<br>1913 RAPANOS DR<br>MIDLAND MI 48642 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$11</b>                       |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 4,980  | 5,229  |
| 2. ASSESSED VALUE:   |  | 20,100   | 20,000   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 20,100   | 20,000   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOT 79   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-080-00</b><br><br>PROPERTY ADDRESS:<br><b>WILDWOOD DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>GREGORY THOMAS D & NANCY K TRUST<br>1913 RAPANOS DR<br>MIDLAND MI 48642 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$11</b>                       |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 4,980  | 5,229  |
| 2. ASSESSED VALUE:   |  | 20,100   | 20,000   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 20,100   | 20,000   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOT 80   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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L-4400

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|  |                                   |  |  |
|--|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-081-00</b><br><br>PROPERTY ADDRESS:<br><b>4790 WILDWOOD DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>GREGORY THOMAS D & NANCY K TRUST<br>1913 RAPANOS DR<br>MIDLAND MI 48642 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |                                   |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:                                   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 28,415                            | 29,835   | 1,420  |
| 2. ASSESSED VALUE:   | 49,800                            | 53,400   | 3,600  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 49,800                            | 53,400   | 3,600  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOT 81   |                                   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-082-00</b><br><br>PROPERTY ADDRESS:<br><b>WILDWOOD DR<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>GREGORY THOMAS D & NANCY K TRUST<br>1913 RAPANOS DR<br>MIDLAND MI 48642 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$11</b>                    | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 4,980  | 5,229  | 249  |
| 2. ASSESSED VALUE:   | 20,100   | 20,000   | -100   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 20,100   | 20,000   | -100   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOT 82   |  |  |  |

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|                        |                          |   |
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|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-083-00</b><br><br>PROPERTY ADDRESS:<br><b>WILDWOOD DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>GREGORY THOMAS D & NANCY K TRUST<br>1913 RAPANOS DR<br>MIDLAND MI 48642 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$11</b>                       |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 4,980  | 5,229  |
| 2. ASSESSED VALUE:   |  | 20,100   | 20,000   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 20,100   | 20,000   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOT 83   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-084-00</b><br><br>PROPERTY ADDRESS:<br><b>WILDWOOD DR<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>KAMINSKI JASON & HEIDI<br>27156 BRYAN BLVD<br>NEW BOSTON MI 48164 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                       |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$622</b>             | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 5,937  | 20,000   | 14,063                                       |
| 2. ASSESSED VALUE:   | 20,100   | 20,000   | -100   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 20,100   | 20,000   | -100   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOT 84   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |                                   |  |  |
|--|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-085-01</b><br><br>PROPERTY ADDRESS:<br><b>4676 WILDWOOD DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BARTHEL THEODORE M III & DAWN M<br>4320 WESTPOINTE DR<br>WATERFORD MI 48329   |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |                                   |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 100,564                           | 110,392  | 9,828  |
| 2. ASSESSED VALUE:   | 162,000                           | 169,600  | 7,600  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 162,000                           | 169,600  | 7,600  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOT 85 86 87 & 88<br><br>SPLIT/COMBINED FOR VALUE ONLY ON 05/08/2019 FROM 100-100-000-085-00 100-100-000-086-00 100-100-000-087-00 100-100-000-088-00; |                                   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-089-00</b><br><br>PROPERTY ADDRESS:<br><b>WILDWOOD DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BOSTON GORDON J & JANICE A<br>4805 MCKEACHIE RD<br>WHITE LAKE MI 48383 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$14</b>                      |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 6,487  | 6,811  |
| 2. ASSESSED VALUE:  |  | 21,700   | 21,600   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 21,700   | 21,600   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOT 89  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-090-00</b><br><br>PROPERTY ADDRESS:<br><b>4660 WILDWOOD DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>CLARK REBECCA<br>5280 JACKSON BLVD<br>WHITE LAKE MI 48383 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)                                      |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$43</b>         |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 19,519   | 20,494   |
| 2. ASSESSED VALUE:   |  | 37,000   | 39,800   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 37,000   | 39,800   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOT 90   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-091-00</b><br><br>PROPERTY ADDRESS:<br><b>WILDWOOD DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>CLARK REBECCA S<br>5280 JACKSON BLVD<br>WHITE LAKE MI 48386 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                 |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$11</b>           |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 5,153  | 5,410  |
| 2. ASSESSED VALUE:   |  | 17,400   | 17,300   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 17,400   | 17,300   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOT 91   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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L-4400

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-092-00</b><br><br>PROPERTY ADDRESS:<br><b>1237 RANGER DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BRIGHAM MICHELLE & DONALD SR<br>4036 CEDAR LAKE RD<br>HOWELL MI 48843 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$132</b>                    |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 59,900   | 62,895   |
| 2. ASSESSED VALUE:   |  | 59,900   | 65,000   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 59,900   | 65,000   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOT 92   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).



# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-093-00</b><br><br>PROPERTY ADDRESS:<br><b>1227 RANGER DR<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SLEMER PAUL M<br>1227 RANGER DR<br>GLADWIN MI 48624  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                          |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$61</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 46,861  | 49,204   | 2,343  |
| 2. ASSESSED VALUE:  | 73,900  | 80,600   | 6,700  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 73,900  | 80,600   | 6,700  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                             |   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOT 93  |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-094-00</b><br><br>PROPERTY ADDRESS:<br><b>1211 RANGER DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BAXENDALE BOREAN TRUST<br>31115 AUGUSTA CIRCLE<br>NOVI MI 48377 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                     |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$113</b>              |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 51,252   | 53,814   |
| 2. ASSESSED VALUE:   |  | 82,600   | 90,200   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 82,600   | 90,200   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOT 94   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-095-00</b><br><br>PROPERTY ADDRESS:<br><b>RANGER DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BAXENDALE BOREAN TRUST<br>31115 AUGUSTA CIRCLE<br>NOVI MI 48377 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$13</b>               |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 5,806  | 6,096  |
| 2. ASSESSED VALUE:   |  | 21,900   | 21,800   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 21,900   | 21,800   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOT 95   |  |  |  |

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|                        |                          |   |
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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-097-02</b><br><br>PROPERTY ADDRESS:<br><b>1181 S RANGER DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BROWN DAVID J & JILL M<br>1181 RANGER DR<br>GLADWIN MI 48624  |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$67</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 50,829                            | 53,370  | 2,541  |
| 2. ASSESSED VALUE:   | 146,900                           | 152,000   | 5,100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 146,900                           | 152,000   | 5,100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOTS 96 & 97 & 98 & 008 & 009&265&266<br><br>COMBINED HERE FOR ASSESSMENT ONLY<br>COMBINED HERE ON 08/28/2018 WITH 100-100-000-096-00 100-100-097-00 & 100-100-000-008-00 INTO 100-100-000-097-01;<br><br>SPLIT ON 01/23/2023 INTO 100-100-000-097-02; |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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L-4400

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-099-00</b><br><br>PROPERTY ADDRESS:<br><b>1161 RANGER DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>TURNEY JOHN & JOHN ERIC II<br>1161 RANGER DR<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                      |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$41</b>                |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 31,321  | 32,887   |
| 2. ASSESSED VALUE:  |  | 54,600  | 57,800   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 54,600  | 57,800   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOT 99  |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-100-00</b><br><br>PROPERTY ADDRESS:<br><b>1151 RANGER DR<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>JAKUBISON REV TRUST<br>39656 KINGSBURY DR<br>STERLING HEIGHTS MI 48313 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$40</b>                   | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 17,985   | 18,884   | 899  |
| 2. ASSESSED VALUE:  | 35,100   | 37,200   | 2,100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 35,100   | 37,200   | 2,100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOT 100   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-101-00</b><br><br>PROPERTY ADDRESS:<br><b>1141 RANGER DR<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>ROLAND GLENN & KELLIE<br>14640 RONNIE LANE<br>LIVONIA MI 48154 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                    |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$228</b>          | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 69,195   | 74,354   | 5,159  |
| 2. ASSESSED VALUE:  | 78,800   | 80,900   | 2,100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 78,800   | 80,900   | 2,100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                       |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOT 101   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-102-00</b><br><br>PROPERTY ADDRESS:<br><b>1131 RANGER DR<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>KAPELUCH JILL<br>31592 WOODS CT<br>CHESTERFIELD MI 48051 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                              |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$1,635</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 34,636   | 71,600   | 36,964                                       |
| 2. ASSESSED VALUE:  | 55,500   | 71,600   | 16,100                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 55,500   | 71,600   | 16,100                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS</b>                                     |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOT 102   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-100-000-103-00</b><br><br>PROPERTY ADDRESS:<br><b>1121 RANGER DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>STEVENSCHRISTOPHER & PEGGY<br>1417 SCOTT ST<br>MIDLAND MI 48642 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$33</b>               |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 15,128   | 15,884   |
| 2. ASSESSED VALUE:   |  | 35,800   | 37,700   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 35,800   | 37,700   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 1 LOT 103  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-104-00</b><br><br>PROPERTY ADDRESS:<br><b>BIRCH PARK DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MOULTON RUBEN W & MARTHA J<br>4612 BIRCH PARK DR<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$6</b>                     |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 2,800  | 2,940  |
| 2. ASSESSED VALUE:  |  | 6,200  | 6,400  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 6,200  | 6,400  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOT 104   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-105-10</b><br><br>PROPERTY ADDRESS:<br><b>1110 RANGER DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>NEVILL DONALD L & ANDREW L<br>8415 S EBERHART AVE<br>CLARE MI 48617 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$28</b>                   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 12,549   | 13,176   |
| 2. ASSESSED VALUE:   |  | 20,700   | 21,000   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 20,700   | 21,000   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOTS 105 & 106   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-107-00</b><br><br>PROPERTY ADDRESS:<br><b>1111 RANGER DR<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HILLIER JOSHUA<br>1111 RANGER DR<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                          |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$38</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 28,912  | 30,357   | 1,445  |
| 2. ASSESSED VALUE:  | 61,200  | 66,600   | 5,400  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 61,200  | 66,600   | 5,400  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                             |   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOT 107   |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-108-00</b><br><br>PROPERTY ADDRESS:<br><b>BIRCH PARK DR<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WHITE JEFFREY & DAWN<br>2395 E KENT RD<br>FREELAND MI 48623 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                 |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$15</b>        | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 6,923  | 7,269  | 346  |
| 2. ASSESSED VALUE:   | 24,700   | 25,900   | 1,200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 24,700   | 25,900   | 1,200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                    |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOT 108  |  |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-109-00</b><br><br>PROPERTY ADDRESS:<br><b>4612 BIRCH PARK DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MOULTON MARTHA J<br>4612 BIRCH PARK DR<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)                                       |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$69</b>          |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 52,344  | 54,961   |
| 2. ASSESSED VALUE:  |  | 83,600  | 91,200   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 83,600  | 91,200   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOT 109   |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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# THIS IS NOT A TAX BILL

L-4400

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-110-00</b><br><br>PROPERTY ADDRESS:<br><b>BIRCH PARK DR<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MULLINS DANIEL M REV TRUST<br>SACRY SHERYL K TRUST<br>PO BOX 94015<br>PHOENIX AZ 85070 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$29</b>                                   | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 13,125   | 13,781   | 656  |
| 2. ASSESSED VALUE:  | 17,100   | 17,300   | 200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 17,100   | 17,300   | 200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOT 110   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-111-00</b><br><br>PROPERTY ADDRESS:<br><b>1107 RANGER DR<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MULLINS DANIEL M RLT<br>PO BOX 94015<br>PHOENIX AZ 85070 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                              |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$126</b>    | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 56,805   | 59,645   | 2,840  |
| 2. ASSESSED VALUE:  | 64,500   | 70,600   | 6,100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 64,500   | 70,600   | 6,100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                 |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOT 111   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).



# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-112-00</b><br><br>PROPERTY ADDRESS:<br><b>RANGER DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MULLINS DANIEL M & SACRY SHERYL K<br>PO BOX 94015<br>PHOENIX AZ 85070 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$3</b>                      |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 1,560  | 1,638  |
| 2. ASSESSED VALUE:   |  | 17,400   | 17,600   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 17,400   | 17,600   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOT 112  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

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# THIS IS NOT A TAX BILL

L-4400

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-113-00</b><br><br>PROPERTY ADDRESS:<br><b>1095 RANGER DR<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MULLINS DANIEL M & SACRY SHERYL K<br>PO BOX 94015<br>PHOENIX AZ 85070 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$43</b>                  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 19,656   | 20,638   | 982  |
| 2. ASSESSED VALUE:   | 48,200   | 52,700   | 4,500  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 48,200   | 52,700   | 4,500  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOT 113  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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L-4400

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|  |                                   |  |  |
|--|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-114-00</b><br><br>PROPERTY ADDRESS:<br><b>RANGER DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MULLINS DANIEL M & SACRY SHERYL K<br>PO BOX 94015<br>PHOENIX AZ 85070 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$4</b>                   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 1,922                             | 2,018  | 96   |
| 2. ASSESSED VALUE:   | 21,300                            | 21,200   | -100   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 21,300                            | 21,200   | -100   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOT 114  |                                   |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-115-00</b><br><br>PROPERTY ADDRESS:<br><b>1091 RANGER DR<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>COLE ROBERT<br>31414 CAMPBELL RD<br>MADISON HEIGHTS MI 48071 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$58</b>         | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 26,222   | 27,533   | 1,311  |
| 2. ASSESSED VALUE:  | 47,300   | 51,000   | 3,700  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 47,300   | 51,000   | 3,700  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                     |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOT 115   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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L-4400

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-116-00</b><br><br>PROPERTY ADDRESS:<br><b>RANGER DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>COLE ROBERT<br>31414 CAMPBELL RD<br>MADISON HEIGHTS MI 48071 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$13</b>            |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 5,937  | 6,233  |
| 2. ASSESSED VALUE:  |  | 20,100   | 20,000   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 20,100   | 20,000   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOT 116   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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|---|--|--|--|
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| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
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| 4. STATE EQUALIZED VALUE (SEV):   |  | 20,100   | 20,000   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOT 117   |  |  |  |

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|                        |                          |   |
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|--|--------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |              | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-118-00</b><br><br>PROPERTY ADDRESS:<br><b>RANGER DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MCCORMICK MARK & KELLEY<br>24120 DEERHAWK DR<br>NEW BOSTON MI 48164 |              | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |              |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |              |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |              | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:                               | <b>\$180</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |              | 5,937  | 10,000   |
| 2. ASSESSED VALUE:   |              | 20,100   | 10,000   |
| 3. TENTATIVE EQUALIZATION FACTOR:  | 1.000        |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 20,100       | 10,000   | -10,100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS</b>  |              |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOT 118  |              |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-119-00</b><br><br>PROPERTY ADDRESS:<br><b>RANGER DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MCCORMICK MARK & KELLEY<br>24120 DEERHAWK DR<br>NEW BOSTON MI 48164 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$256</b>                  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 5,717  | 11,500   |
| 2. ASSESSED VALUE:   |  | 19,300   | 11,500   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 19,300   | 11,500   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS</b>   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOT 119  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-120-00</b><br><br>PROPERTY ADDRESS:<br><b>1071 RANGER DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MCCORMICK MARK & KELLEY<br>24120 DEERHAWK DR<br>NEW BOSTON MI 48164 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$645</b>                  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 26,725   | 41,300   |
| 2. ASSESSED VALUE:   |  | 44,800   | 41,300   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 44,800   | 41,300   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS</b>   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOT 120  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |              |  |  |
|--|--------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |              | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-121-00</b><br><br>PROPERTY ADDRESS:<br><b>RANGER DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MCCORMICK MARK & KELLEY<br>24120 DEERHAWK DR<br>NEW BOSTON MI 48164 |              | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |              |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |              |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |              | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:                               | <b>\$528</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |              | 5,168  | 17,100   |
| 2. ASSESSED VALUE:   |              | 17,200   | 17,100   |
| 3. TENTATIVE EQUALIZATION FACTOR:  | 1.000        |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |              | 17,200   | 17,100   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   | <b>WAS</b>   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOT 121  |              |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-122-00</b><br><br>PROPERTY ADDRESS:<br><b>1063 RANGER DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>FROMAN IOAN & JOANN<br>3525 LINDEN ST<br>DEARBORN MI 48124 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)                                       |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$1,061</b>       |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 7,592  | 31,571   |
| 2. ASSESSED VALUE:  |  | 17,900   | 42,600   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 17,900   | 42,600   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOT 122   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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L-4400

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-123-00</b><br><br>PROPERTY ADDRESS:<br><b>RANGER DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>FROMAN IOAN & JOANN<br>3525 LINDEN ST<br>DEARBORN MI 48124 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)                                       |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$17</b>          |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 7,592  | 7,971  |
| 2. ASSESSED VALUE:  |  | 18,400   | 18,300   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 18,400   | 18,300   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOT 123   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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L-4400

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-124-10</b><br><br>PROPERTY ADDRESS:<br><b>4631 NORTHLAND DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>CLARK DANNY & LINDA TRUST<br>3108 N MERIDIAN RD<br>SANFORD MI 48657 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$171</b>                  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 77,546   | 81,423   |
| 2. ASSESSED VALUE:   |  | 111,400  | 120,600  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 111,400  | 120,600  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOTS 124 & 125   |  |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-126-00</b><br><br>PROPERTY ADDRESS:<br><b>4655 NORTHLAND DR<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>ROHRS RICHARD W & DEBRA A<br>24301 W YOUNG RD<br>MILLBURY OH 43447 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$201</b>              | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 90,930   | 95,476   | 4,546  |
| 2. ASSESSED VALUE:  | 102,300  | 112,300  | 10,000                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 102,300  | 112,300  | 10,000                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOT 126   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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# THIS IS NOT A TAX BILL

L-4400

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-127-00</b><br><br>PROPERTY ADDRESS:<br><b>NORTHLAND DR<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>OLADERU SHELLY<br>4663 NORTHLAND DR<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                             |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$10</b>    | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 7,843   | 8,235  | 392  |
| 2. ASSESSED VALUE:   | 22,100  | 22,100   | 0  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 22,100  | 22,100   | 0  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                |   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOT 127  |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-128-00</b><br><br>PROPERTY ADDRESS:<br><b>4663 NORTHLAND DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>OLADERU SHELLY<br>4663 NORTHLAND DR<br>GLADWIN MI 48624 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                             |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$32</b>    | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 24,202                            | 25,412  | 1,210  |
| 2. ASSESSED VALUE:   | 49,200                            | 53,500  | 4,300  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 49,200                            | 53,500  | 4,300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                |                                   |   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOT 128  |                                   |   |  |

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|                        |                          |   |
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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).



# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-129-00</b><br><br>PROPERTY ADDRESS:<br><b>NORTHLAND DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>FRITZLER DIANA L<br>4681 NORTHLAND DR<br>GLADWIN MI 48624 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)                                      |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:                     | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 20,100                            | 20,000  | -100   |
| 2. ASSESSED VALUE:   | 20,100                            | 20,000  | -100   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 20,100                            | 20,000  | -100   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                  |                                   |   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOT 129  |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

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L-4400

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-130-00</b><br><br>PROPERTY ADDRESS:<br><b>4681 NORTHLAND DR<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>FRITZLER DIANA L<br>4681 NORTHLAND DR<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                               |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$121</b>     | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 94,400  | 99,000   | 4,600  |
| 2. ASSESSED VALUE:   | 94,400  | 99,000   | 4,600  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 94,400  | 99,000   | 4,600  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                  |   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOT 130  |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-131-00</b><br><br>PROPERTY ADDRESS:<br><b>NORTHLAND DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>TESCH PHILLIP & SHEILA<br>5180 W BACON<br>HILLSDALE MI 49242 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 402 (RESIDENTIAL-VACANT)   |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 402 (RESIDENTIAL-VACANT)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$15</b>            |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 6,611  | 6,941  |
| 2. ASSESSED VALUE:  |  | 21,000   | 21,100   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 21,000   | 21,100   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                     |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOT 131   |  |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-132-00</b><br><br>PROPERTY ADDRESS:<br><b>4697 NORTHLAND DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>TESCH PHILLIP R & SHEILA N<br>5180 W BACON<br>HILLSDALE MI 49242 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$20</b>                |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 8,851  | 9,293  |
| 2. ASSESSED VALUE:  |  | 30,400   | 31,900   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 30,400   | 31,900   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOT 132   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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L-4400

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-133-00</b><br><br>PROPERTY ADDRESS:<br><b>4703 NORTHLAND DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MYERS STEVEN & CATHERINE<br>PO BOX 6605<br>SAGINAW MI 48608 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$29</b>           |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 13,144   | 13,801   |
| 2. ASSESSED VALUE:   |  | 43,700   | 46,000   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 43,700   | 46,000   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOT 133  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-134-00</b><br><br>PROPERTY ADDRESS:<br><b>4713 NORTHLAND DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SENDTKO DAVID<br>11240 ROCKRIDGE RD<br>LAKELAND FL 33809 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                              |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$1,397</b>     |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 7,225  | 38,800   |
| 2. ASSESSED VALUE:  |  | 38,200   | 38,800   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 38,200   | 38,800   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS</b>   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOT 134   |  |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
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|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-135-00</b><br><br>PROPERTY ADDRESS:<br><b>4731 NORTHLAND DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>JUSZKOWSKI ROBERT &<br>DANIELL STEPHEN S & CHRISTINE<br>50751 MILLSTONE DR<br>CHESTERFIELD MI 48051 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$122</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 55,069   | 57,822   |
| 2. ASSESSED VALUE:   |  | 98,500   | 106,100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 98,500   | 106,100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOT 135  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-136-00</b><br><br>PROPERTY ADDRESS:<br><b>4741 NORTHLAND DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WILDEY JANICE K<br>ROSS DANIEL R<br>4741 NORTHLAND DR<br>GLADWIN MI 48624 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$72</b>                      | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 29,151                            | 31,908  | 2,757  |
| 2. ASSESSED VALUE:   | 75,100                            | 80,900  | 5,800  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 75,100                            | 80,900  | 5,800  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOT 136  |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-137-00</b><br><br>PROPERTY ADDRESS:<br><b>4747 NORTHLAND DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BRISBANE STEVEN C & ROBYN A<br>139 PARKWAY<br>DAVISON MI 48423 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$924</b>             |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 15,717   | 36,600   |
| 2. ASSESSED VALUE:  |  | 39,000   | 36,600   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  | -2,400   |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 39,000   | 36,600   |
|   |  |  | -2,400   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS</b>   |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOT 137   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |              |  |  |
|---|--------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |              | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-138-00</b><br><br>PROPERTY ADDRESS:<br><b>NORTHLAND DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BRISBANE STEVEN C & ROBYN A<br>139 PARKWAY<br>DAVISON MI 48423 |              | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |              |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 402 (RESIDENTIAL-VACANT)                                      |              |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 402 (RESIDENTIAL-VACANT)  |              | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:                          | <b>\$628</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |              | 1,862  | 15,300   |
| 2. ASSESSED VALUE:  |              | 20,600   | 15,300   |
| 3. TENTATIVE EQUALIZATION FACTOR:   | 1.000        |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |              | 20,600   | 15,300   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  | <b>WAS</b>   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOT 138   |              |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |              |  |  |
|---|--------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |              | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-139-00</b><br><br>PROPERTY ADDRESS:<br><b>NORTHLAND DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BRISBANE STEVEN C & ROBYN A<br>139 PARKWAY<br>DAVISON MI 48423 |              | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |              |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 402 (RESIDENTIAL-VACANT)   |              |  |  |
| PRIOR YEAR'S CLASSIFICATION: 402 (RESIDENTIAL-VACANT)   |              | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:                          | <b>\$628</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |              | 1,862  | 15,300   |
| 2. ASSESSED VALUE:  |              | 20,500   | 15,300   |
| 3. TENTATIVE EQUALIZATION FACTOR:   | 1.000        |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |              | 20,500   | 15,300   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  | <b>WAS</b>   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOT 139   |              |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |              |  |  |
|---|--------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |              | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-140-00</b><br><br>PROPERTY ADDRESS:<br><b>4720 NORTHLAND DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BENEDICT CHRISTOPHER & REBECCA<br>9062 TARTAN DR<br>CLARKSTON MI 48348 |              | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |              |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |              |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |              | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:                                  | <b>\$866</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |              | 7,225  | 26,800   |
| 2. ASSESSED VALUE:  |              | 26,900   | 26,800   |
| 3. TENTATIVE EQUALIZATION FACTOR:   | 1.000        |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |              | 26,900   | 26,800   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  | <b>WAS</b>   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOT 140   |              |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-141-11</b><br><br>PROPERTY ADDRESS:<br><b>4712 NORTHLAND DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BABCOCK CHARLOTTE ET AL<br>4712 NORTHLAND DR<br>GLADWIN MI 48624  |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$44</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 33,730                            | 35,416  | 1,686  |
| 2. ASSESSED VALUE:   | 55,000                            | 59,800  | 4,800  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 55,000                            | 59,800  | 4,800  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br>18 2W KERSWILL LAKE NO 2 LOTS 141-142-143 EXC THAT PART OF LOTS 141 142 & 143 BEG AT NE COR OF LOT 140 TH S 86DEG 54' 00" W<br>ALG N LN OF LOT 140 263.99 FT TH N 7DEG 27'00" E 174.23 FT TH N 85DEG 49'30" E ALG N LN LOT 143 232.13 FT TH S 3DEG 06'00" E ALG NLY<br>EXT OF THE E LN OF LOT 140 175.64 FT TO POB.<br>DESC CORR 4/23/14 |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

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Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-141-12</b><br><br>PROPERTY ADDRESS:<br><b>NORTHLAND DR</b><br><br>,   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BENEDICT CHRISTOPHER & REBECCA<br>9062 TARTAN DR<br>CLARKSTON MI 48348  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$345</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 2,705  | 10,500   |
| 2. ASSESSED VALUE:   |  | 30,100   | 10,500   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 30,100   | 10,500   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS</b>   |  |
| LEGAL DESCRIPTION:<br><br>18 2W KERSWILL LAKE NO 2 PART OF LOTS 141 142 & 143 BEG AT NE COR OF LOT 140 TH S 86DEG 54' 00" W ALG N LN OF LOT 140 263.99 FT TH N 7DEG 27'00" E 174.23 FT TH N 85DEG 49'30" E ALG N LN LOT 143 232.13 FT TH S 3DEG 06'00" E ALG NLY EXT OF THE E LN OF LOT 140 175.64 FT TO POB PARCEL EXT TO WATERS EDGE PER SUR.<br>DESC CORR 4/23/14 |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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L-4400

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-144-00</b><br><br>PROPERTY ADDRESS:<br><b>NORTHLAND DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>ZELT JODY LEE<br>3915 HOCKADAY RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)                                  |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$4</b>      |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 1,669  | 1,752  |
| 2. ASSESSED VALUE:   |  | 6,100  | 6,300  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 6,100  | 6,300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                              |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOT 144  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-145-00</b><br><br>PROPERTY ADDRESS:<br><b>2206 NORTHLAND DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>ZELT JODY LEE<br>3915 HOCKADAY RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                           |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$4</b>      |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 1,705  | 1,790  |
| 2. ASSESSED VALUE:   |  | 6,100  | 6,300  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 6,100  | 6,300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                              |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOT 145  |  |  |  |

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|                        |                          |   |
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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).



# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-146-00</b><br><br>PROPERTY ADDRESS:<br><b>NORTHLAND DR<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>CAMERON RICKY LEE<br>4750 W M 61<br>GLADWIN MI 48624-9464 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                               |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$4</b>          | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 1,705  | 1,790  | 85   |
| 2. ASSESSED VALUE:   | 6,100  | 6,300  | 200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 6,100  | 6,300  | 200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                  |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOT 146  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-147-00</b><br><br>PROPERTY ADDRESS:<br><b>NORTHLAND DR<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>CAMERON RICKY LEE<br>4750 W M 61<br>GLADWIN MI 48624-9464 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                               |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$4</b>          | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 1,705  | 1,790  | 85   |
| 2. ASSESSED VALUE:   | 6,100  | 6,300  | 200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 6,100  | 6,300  | 200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                  |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOT 147  |  |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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L-4400

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-148-00</b><br><br>PROPERTY ADDRESS:<br><b>NORTHLAND DR<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>ALLEN CHARLES & HOLLY<br>4648 NORTHLAND DR<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                    |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$2</b>            | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
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| 4. STATE EQUALIZED VALUE (SEV):   | 6,100   | 6,300  | 200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                       |   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOT 148   |   |  |  |

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|                        |                          |   |
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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-149-00</b><br><br>PROPERTY ADDRESS:<br><b>4648 NORTHLAND DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>ALLEN CHARLES & HOLLY<br>4648 NORTHLAND DR<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$12</b>              |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 9,392   | 9,861  |
| 2. ASSESSED VALUE:  |  | 17,500  | 17,600   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 17,500  | 17,600   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                       |  |   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOT 149   |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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L-4400

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-150-00</b><br><br>PROPERTY ADDRESS:<br><b>4632 NORTHLAND DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>LAMBERT KENNETH<br>4632 NORTHLAND DR<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)                                     |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$15</b>        |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 11,320  | 11,886   |
| 2. ASSESSED VALUE:  |  | 25,800  | 29,400   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 25,800  | 29,400   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOT 150   |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-151-00</b><br><br>PROPERTY ADDRESS:<br><b>NORTHLAND DR<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>LAMBERT KENNETH<br>4632 NORTHLAND DR<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                              |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$13</b>     | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 5,826  | 6,117  | 291  |
| 2. ASSESSED VALUE:  | 9,800  | 10,900   | 1,100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 9,800  | 10,900   | 1,100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                 |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOT 151   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
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|---|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-152-00</b><br><br>PROPERTY ADDRESS:<br><b>CEDAR DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SLATER ERNEST JAY<br>10650 S GRANT<br>CLARE MI 48617 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                          |                                   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$4</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 2,019                             | 2,119  | 100  |
| 2. ASSESSED VALUE:  | 7,100                             | 7,400  | 300  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 7,100                             | 7,400  | 300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                             |                                   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOT 152   |                                   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |                                   |  |  |
|--|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-153-00</b><br><br>PROPERTY ADDRESS:<br><b>CEDAR DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>RORABACHER EUGENE & KATHLEEN R<br>3618 SWANSON ST<br>WAYNE MI 48184 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$5</b>                 | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 2,072                             | 2,175  | 103  |
| 2. ASSESSED VALUE:   | 7,100                             | 7,400  | 300  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 7,100                             | 7,400  | 300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOT 153  |                                   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |                                   |  |  |
|--|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-154-00</b><br><br>PROPERTY ADDRESS:<br><b>CEDAR DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>RORABACHER EUGENE & KATHLEEN R<br>3618 SWANSON ST<br>WAYNE MI 48184 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$5</b>                 | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 2,189                             | 2,298  | 109  |
| 2. ASSESSED VALUE:   | 7,400                             | 7,700  | 300  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 7,400                             | 7,700  | 300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOT 154  |                                   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-155-00</b><br><br>PROPERTY ADDRESS:<br><b>S CEDAR DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HERSHBERGER ANANIAS<br>1505 MCCULLOCH RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 402 (RESIDENTIAL-VACANT)                                    |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 402 (RESIDENTIAL-VACANT)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$9</b>             |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 6,100  | 6,300  |
| 2. ASSESSED VALUE:  |  | 6,100  | 6,300  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 6,100  | 6,300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                     |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOT 155   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |              |  |  |
|---|--------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |              | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-156-00</b><br><br>PROPERTY ADDRESS:<br><b>CEDAR DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MADER ROBERT & MELISSA<br>2764 W VERNE RD<br>BURT MI 48417 |              | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |              |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 402 (RESIDENTIAL-VACANT)                                  |              |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 402 (RESIDENTIAL-VACANT)  |              | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:                      | <b>\$240</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |              | 1,775  | 7,200  |
| 2. ASSESSED VALUE:  |              | 6,100  | 7,200  |
| 3. TENTATIVE EQUALIZATION FACTOR:   | 1.000        |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |              | 6,100  | 7,200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  | <b>WAS</b>   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOT 156   |              |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |                                   |  |  |
|--|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-157-00</b><br><br>PROPERTY ADDRESS:<br><b>1044 CEDAR DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MADER ROBERT & MELISSA<br>2764 W VERNE RD<br>BURT MI 48417-9732 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                     |                                   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$315</b>           | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 9,972                             | 17,100   | 7,128  |
| 2. ASSESSED VALUE:   | 16,400                            | 17,100   | 700  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 16,400                            | 17,100   | 700  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS</b>  |                                   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOT 157  |                                   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-158-00</b><br><br>PROPERTY ADDRESS:<br><b>CEDAR DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>DOLAN MICHAEL G<br>2383 W FARRAND RD<br>CLIO MI 48420 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                           |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$4</b>      |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 1,775  | 1,863  |
| 2. ASSESSED VALUE:   |  | 6,100  | 6,300  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 6,100  | 6,300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                              |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOT 158  |  |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-159-00</b><br><br>PROPERTY ADDRESS:<br><b>1065 RANGER DR<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>DOLAN MICHAEL G<br>2383 W FARRAND RD<br>CLIO MI 48420 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                           |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$21</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 9,392  | 9,861  | 469  |
| 2. ASSESSED VALUE:   | 23,200   | 24,300   | 1,100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 23,200   | 24,300   | 1,100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                              |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOT 159  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-160-00</b><br><br>PROPERTY ADDRESS:<br><b>RANGER DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WILBURN MICHAEL ALLAN & WILMA JOANN<br>5818 S WASHINGTON AVE<br>LANSING MI 48911 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$11</b>                                |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 4,978  | 5,226  |
| 2. ASSESSED VALUE:  |  | 11,200   | 11,500   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 11,200   | 11,500   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOT 160   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-161-00</b><br><br>PROPERTY ADDRESS:<br><b>RANGER DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WILBURN MICHAEL ALLAN & WILMA JOANN<br>5818 S WASHINGTON AVE<br>LANSING MI 48911 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$7</b>                                 |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 3,161  | 3,319  |
| 2. ASSESSED VALUE:  |  | 7,100  | 7,400  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 7,100  | 7,400  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOT 161   |  |  |  |

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|                        |                          |   |
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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-162-00</b><br><br>PROPERTY ADDRESS:<br><b>1043 RANGER DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WILBURN MICHAEL ALLAN & WILMA JOANN<br>5818 S WASHINGTON AVE<br>LANSING MI 48911 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$20</b>                                |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 9,076  | 9,529  |
| 2. ASSESSED VALUE:  |  | 16,500   | 16,600   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 16,500   | 16,600   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOT 162   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

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L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-163-00</b><br><br>PROPERTY ADDRESS:<br><b>RANGER DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BANFIELD RANDY L JR<br>1031 RANGER DR<br>GLADWIN MI 48624 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 402 (RESIDENTIAL-VACANT)                                 |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 402 (RESIDENTIAL-VACANT)   |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$4</b>       | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 2,800                             | 2,940   | 140  |
| 2. ASSESSED VALUE:   | 6,100                             | 6,300   | 200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 6,100                             | 6,300   | 200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                  |                                   |   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOT 163  |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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L-4400

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-164-00</b><br><br>PROPERTY ADDRESS:<br><b>1035 RANGER DR<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BANFIELD RANDY L JR& BRIDGET<br>1031 RANGER DR<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 402 (RESIDENTIAL-VACANT)  |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 402 (RESIDENTIAL-VACANT)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$2</b>                | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 1,775   | 1,863  | 88   |
| 2. ASSESSED VALUE:  | 6,100   | 6,300  | 200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 6,100   | 6,300  | 200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOT 164   |   |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |                                   |  |  |
|---|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-165-00</b><br><br>PROPERTY ADDRESS:<br><b>KERSWILL RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BALLARD GARY<br>770 N SHEARER RD<br>GLADWIN MI 48624 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 402 (RESIDENTIAL-VACANT)                            |                                   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 402 (RESIDENTIAL-VACANT)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$4</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 1,705                             | 1,790  | 85   |
| 2. ASSESSED VALUE:  | 6,100                             | 6,300  | 200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 6,100                             | 6,300  | 200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                             |                                   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOT 165   |                                   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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L-4400

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-166-00</b><br><br>PROPERTY ADDRESS:<br><b>KERSWILL RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BALLARD GARY<br>770 N SHEARER RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 402 (RESIDENTIAL-VACANT)                            |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 402 (RESIDENTIAL-VACANT)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$2</b>     |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 926  | 972  |
| 2. ASSESSED VALUE:  |  | 6,100  | 6,300  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 6,100  | 6,300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                             |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 W 1/2 OF LOT 166  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-167-00</b><br><br>PROPERTY ADDRESS:<br><b>1031 RANGER DR<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BANFIELD RANDY JR & BRIDGET<br>1031 RANGER DR<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                       |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$30</b>              | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 22,887  | 24,031   | 1,144  |
| 2. ASSESSED VALUE:   | 53,000  | 61,100   | 8,100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 53,000  | 61,100   | 8,100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOT 167 & E 1/2 OF LOT 166   |   |  |  |

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|                        |                          |   |
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|   |                                   |  |  |
|---|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-168-00</b><br><br>PROPERTY ADDRESS:<br><b>KERSWILL RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>REGAN MICHAEL A & ELIZABETH K<br>9033 N CLIO RD<br>CLIO MI 48420 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                      |                                   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$5</b>              | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 2,303                             | 2,418  | 115  |
| 2. ASSESSED VALUE:  | 6,100                             | 6,300  | 200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 6,100                             | 6,300  | 200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOT 168   |                                   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-169-00</b><br><br>PROPERTY ADDRESS:<br><b>4793 KERSWILL RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>REGAN MICHAEL A & ELIZABETH K<br>9033 N CLIO RD<br>CLIO MI 48420 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                      |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$56</b>             | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 25,120   | 26,376   | 1,256  |
| 2. ASSESSED VALUE:  | 55,200   | 63,600   | 8,400  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 55,200   | 63,600   | 8,400  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOT 169   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-170-00</b><br><br>PROPERTY ADDRESS:<br><b>RANGER DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WYREMBELSKI BRANDI<br>1725 DELL RD<br>LANSING MI 48911 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 402 (RESIDENTIAL-VACANT)                                     |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 402 (RESIDENTIAL-VACANT)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$5</b>       |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 2,303  | 2,418  |
| 2. ASSESSED VALUE:  |  | 6,100  | 6,300  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 6,100  | 6,300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                               |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOT 170   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-171-00</b><br><br>PROPERTY ADDRESS:<br><b>RANGER DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WYREMBELSKI BRANDI<br>1725 DELL RD<br>LANSING MI 48911 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 402 (RESIDENTIAL-VACANT)                                     |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 402 (RESIDENTIAL-VACANT)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$5</b>       |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 2,303  | 2,418  |
| 2. ASSESSED VALUE:  |  | 6,100  | 6,300  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 6,100  | 6,300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                               |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOT 171   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-172-00</b><br><br>PROPERTY ADDRESS:<br><b>1040 RANGER DR<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>ROUSSEAU YVONNE M<br>1040 RANGER DR<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                             |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$21</b>    | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 15,800  | 16,590   | 790  |
| 2. ASSESSED VALUE:   | 21,100  | 22,600   | 1,500  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 21,100  | 22,600   | 1,500  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                |   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOT 172  |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-173-00</b><br><br>PROPERTY ADDRESS:<br><b>RANGER DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>REAGLE JOHN O<br>1054 RANGER DR<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 402 (RESIDENTIAL-VACANT)                           |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 402 (RESIDENTIAL-VACANT)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$4</b>    |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 2,715   | 2,850  |
| 2. ASSESSED VALUE:   |  | 7,100   | 7,400  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 7,100   | 7,400  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                            |  |   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOT 173  |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-174-00</b><br><br>PROPERTY ADDRESS:<br><b>1054 RANGER DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>REAGLE JOHN O<br>1054 RANGER DR<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                         |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$31</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 23,955  | 25,152   |
| 2. ASSESSED VALUE:   |  | 32,100  | 32,800   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 32,100  | 32,800   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOT 174  |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-175-00</b><br><br>PROPERTY ADDRESS:<br><b>RANGER DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>REAGLE JOHN O<br>1054 RANGER DR<br>GLADWIN MI 48624 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 402 (RESIDENTIAL-VACANT)                           |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 402 (RESIDENTIAL-VACANT)   |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$4</b>    | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 2,715                             | 2,850   | 135  |
| 2. ASSESSED VALUE:   | 7,100                             | 7,400   | 300  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 7,100                             | 7,400   | 300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                            |                                   |   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOT 175  |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-177-00</b><br><br>PROPERTY ADDRESS:<br><b>1064 RANGER DR<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WILSON GLORIA<br>1064 RANGER DR<br>GLADWIN MI 48624   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                           |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$114</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 87,095  | 91,449   | 4,354  |
| 2. ASSESSED VALUE:   | 101,100   | 117,000  | 15,900                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 101,100   | 117,000  | 15,900                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                              |   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOT 176-177-178<br><br>2020 LOTS COMBINED HERE FOR VALUE ONLY      |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-179-00</b><br><br>PROPERTY ADDRESS:<br><b>1066 RANGER DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WITER SHERI<br>1427 WESTLAWN AVE<br>RACINE WI 53405 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                         |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$64</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 29,032   | 30,483   |
| 2. ASSESSED VALUE:   |  | 64,100   | 73,400   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 64,100   | 73,400   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                            |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOT 179 N 1/2 OF LOT 180   |  |  |  |

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|                        |                          |   |
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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).



# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-180-10</b><br><br>PROPERTY ADDRESS:<br><b>1068 RANGER DR<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>D CLARK INVESTMENTS LLC<br>3108 N MERIDIAN RD<br>SANFORD MI 48657 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                       |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$46</b>              | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 20,932   | 21,978   | 1,046  |
| 2. ASSESSED VALUE:   | 23,400   | 26,900   | 3,500  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 23,400   | 26,900   | 3,500  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 S 1/2 OF LOT 180 & LOTS 181-182-183-184  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-185-00</b><br><br>PROPERTY ADDRESS:<br><b>RANGER DR<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>D CLARK INVESTMENTS<br>3108 N MERIDIAN RD<br>SANFORD MI 48657 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 402 (RESIDENTIAL-VACANT)                                     |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 402 (RESIDENTIAL-VACANT)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$6</b>           | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 2,928  | 3,074  | 146  |
| 2. ASSESSED VALUE:   | 3,500  | 4,200  | 700  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 3,500  | 4,200  | 700  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                      |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOT 185  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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L-4400

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-186-10</b><br><br>PROPERTY ADDRESS:<br><b>1086 RANGER DR<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HAIRE WENDY<br>1086 RANGER DR<br>GLADWIN MI 48624     | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                           |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$321</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 17,600   | 17,700   | 100  |
| 2. ASSESSED VALUE:   | 17,600   | 17,700   | 100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 17,600   | 17,700   | 100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS</b>                                  |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOTS 186 & 187   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-188-00</b><br><br>PROPERTY ADDRESS:<br><b>1090 RANGER DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>COMPTON ROBERT & REBECCA BRENZIE<br>5900 WENDT RD<br>HOPE MI 48628 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$12</b>                  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 5,500  | 5,775  |
| 2. ASSESSED VALUE:  |  | 5,500  | 6,200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 5,500  | 6,200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOT 188   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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L-4400

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-189-00</b><br><br>PROPERTY ADDRESS:<br><b>RANGER DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>COMPTON ROBERT & REBECCA BRENZIE<br>5900 WENDT RD<br>HOPE MI 48628 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 402 (RESIDENTIAL-VACANT)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 402 (RESIDENTIAL-VACANT)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$11</b>                  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 5,040  | 5,292  |
| 2. ASSESSED VALUE:  |  | 6,100  | 6,300  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 6,100  | 6,300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOT 189   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-190-00</b><br><br>PROPERTY ADDRESS:<br><b>1100 N RANGER DR<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>YANCER KRISTEN<br>1100 N RANGER DR<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                            |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$16</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 12,327  | 12,943   | 616  |
| 2. ASSESSED VALUE:  | 21,200  | 22,400   | 1,200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 21,200  | 22,400   | 1,200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                               |   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOT 190   |   |  |  |

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|                        |                          |   |
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|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-191-00</b><br><br>PROPERTY ADDRESS:<br><b>RANGER DR<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HORTON RONALD<br>5075 DUNBAR CT<br>GLADWIN MI 48624  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                          |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$11</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 5,042  | 5,294  | 252  |
| 2. ASSESSED VALUE:  | 11,000   | 12,000   | 1,000  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 11,000   | 12,000   | 1,000  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                             |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOT 191   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-192-00</b><br><br>PROPERTY ADDRESS:<br><b>1104 RANGER DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>LAW THOMAS R<br>LAW THOMAS R LVNG TRUST<br>4090 MORNINGVIEW DR<br>SHELBY TWP MI 48316 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$35</b>                                     |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 15,658   | 16,440   |
| 2. ASSESSED VALUE:   |  | 34,000   | 38,900   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 34,000   | 38,900   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOT 192  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-101-000-193-10</b><br><br>PROPERTY ADDRESS:<br><b>1106 RANGER DR<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>DION STACEY<br>1106 RANGER DR<br>GLADWIN MI 48624    | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                          |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$27</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 20,808  | 21,848   | 1,040  |
| 2. ASSESSED VALUE:  | 38,800  | 38,900   | 100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 38,800  | 38,900   | 100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                             |   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 2 LOT 193 & 194   |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-103-000-195-10</b><br><br>PROPERTY ADDRESS:<br><b>4813 KERSWILL RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MCCLAIN DAVID & LOIS<br>4813 KERSWILL RD<br>GLADWIN MI 48624  |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$37</b>             |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 28,007  | 29,407   |
| 2. ASSESSED VALUE:   |  | 63,300  | 72,000   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 63,300  | 72,000   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 3 LOT 195 & 196<br>COMBINED 2007 FROM 100-103-000-195-00 100-103-000-196-00; |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-103-000-197-00</b><br><br>PROPERTY ADDRESS:<br><b>1020 S CEDAR RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MCCLAIN LOIS<br>4813 KERSWILL RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                          |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$6</b>     |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 2,585  | 2,714  |
| 2. ASSESSED VALUE:  |  | 7,300  | 7,500  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 7,300  | 7,500  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                             |  |  |  |
| LEGAL DESCRIPTION:<br>T18N 2W KERSWILL LAKE NO 3 LOT 197  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-103-000-198-00</b><br><br>PROPERTY ADDRESS:<br><b>CEDAR DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SWARTZENTRUBER EDDIE<br>1435 MCCULLOCH RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 402 (RESIDENTIAL-VACANT)                                     |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 402 (RESIDENTIAL-VACANT)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$9</b>              |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 6,100  | 6,300  |
| 2. ASSESSED VALUE:   |  | 6,100  | 6,300  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 6,100  | 6,300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                      |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 3 LOT 198  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-103-000-199-00</b><br><br>PROPERTY ADDRESS:<br><b>KERSWILL RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SIMCOX ANTHONY<br>2233 PARK AVE<br>NORTH RIVERSIDE IL 60546 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                 |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$4</b>            | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 1,775  | 1,863  | 88   |
| 2. ASSESSED VALUE:   | 6,100  | 6,300  | 200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 6,100  | 6,300  | 200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                    |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 3 LOT 199  |  |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-103-000-200-00</b><br><br>PROPERTY ADDRESS:<br><b>KERSWILL RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>VINSON JOSHUA S & STEVEN R<br>2290 N HURON RD<br>TAWAS CITY MI 48763 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$4</b>                  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 1,775  | 1,863  | 88   |
| 2. ASSESSED VALUE:  | 6,100  | 6,300  | 200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 6,100  | 6,300  | 200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 3 LOT 200   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-103-000-201-10</b><br><br>PROPERTY ADDRESS:<br><b>4839 KERSWILL RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>DAVIS RONALD & CATHY<br>4839 KERSWILL RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$36</b>            |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 27,223  | 28,584   |
| 2. ASSESSED VALUE:  |  | 71,100  | 78,900   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 71,100  | 78,900   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                     |  |   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 3 LOT 201- 202 - 203 - 204 - 205  |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-103-000-206-00</b><br><br>PROPERTY ADDRESS:<br><b>KERSWILL RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BURKHART WANDA A & HAYES CURTIS R<br>1695 S M-18<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 402 (RESIDENTIAL-VACANT)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$200</b>                   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 1,775  | 6,300  |
| 2. ASSESSED VALUE:  |  | 6,100  | 6,300  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 6,100  | 6,300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS</b>   |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 3 LOT 206   |  |  |  |

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|                        |                          |   |
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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-103-000-207-00</b><br><br>PROPERTY ADDRESS:<br><b>KERSWILL RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SHEA JAMES & KAREN<br>4525 KERSWILL RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$7</b>           |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 3,079  | 3,232  |
| 2. ASSESSED VALUE:  |  | 10,600   | 11,000   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 10,600   | 11,000   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 3 LOT 207   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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L-4400

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-103-000-208-00</b><br><br>PROPERTY ADDRESS:<br><b>LAKEVIEW DR<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HESS LARRY & CHRISTINE<br>4737 ROEHRS RD<br>BEAVERTON MI 48612 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                    |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$4</b>               | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 1,705  | 1,790  | 85   |
| 2. ASSESSED VALUE:  | 5,900  | 6,100  | 200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 5,900  | 6,100  | 200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                       |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 3 LOT 208   |  |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-103-000-209-00</b><br><br>PROPERTY ADDRESS:<br><b>LAKEVIEW DR<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>STEVENS ALBERT H<br>STEVENS CINDY M<br>4369 W ISABELLA RD<br>SHEPHERD MI 48883 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$6</b>                            | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 2,853  | 2,995  | 142  |
| 2. ASSESSED VALUE:  | 7,900  | 8,300  | 400  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 7,900  | 8,300  | 400  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 3 LOT 209   |  |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-103-000-210-00</b><br><br>PROPERTY ADDRESS:<br><b>LAKEVIEW DR<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>STEVENS ALBERT H<br>STEVENS CINDY M<br>4369 W ISABELLA RD<br>SHEPHERD MI 48883 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$4</b>                            | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 1,775  | 1,863  | 88   |
| 2. ASSESSED VALUE:  | 6,100  | 6,300  | 200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 6,100  | 6,300  | 200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 3 LOT 210   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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L-4400

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|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-103-000-211-00</b><br><br>PROPERTY ADDRESS:<br><b>LAKEVIEW DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>FLECK PATRICIA ANN<br>4979 LAKEVIEW DR<br>GLADWIN MI 48624 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$5</b>        | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 3,500                             | 3,675   | 175  |
| 2. ASSESSED VALUE:  | 3,500                             | 4,200   | 700  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 3,500                             | 4,200   | 700  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                   |                                   |   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 3 LOT 211   |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-103-000-212-50</b><br><br>PROPERTY ADDRESS:<br><b>4974 LAKEVIEW DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BANKS ANDREW G<br>4974 LAKEVIEW DR<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                            |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$20</b>      |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 15,576  | 16,354   |
| 2. ASSESSED VALUE:  |  | 24,400  | 28,400   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 24,400  | 28,400   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                               |  |   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 3 LOT 212 - 213   |  |   |  |

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|                        |                          |   |
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|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-103-000-216-10</b><br><br>PROPERTY ADDRESS:<br><b>4943 LAKEVIEW DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MUSZKIEWICZ JOSEPH<br>6955 HANNAH RD<br>KINGSLEY MI 49649 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                               |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$1,781</b>      |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 59,210  | 127,100  |
| 2. ASSESSED VALUE:   |  | 133,000   | 127,100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 133,000   | 127,100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS</b>  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 3 LOTS 216 - 217 - 218 - 219<br>COMBINED 2003                            |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-103-000-220-50</b><br><br>PROPERTY ADDRESS:<br><b>4961 LAKEVIEW DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>PLUTA ALAN R & TRACY A<br>1559 CARDINAL RIDGE<br>WEST BLOOMFIELD MI 48324   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 402 (RESIDENTIAL-VACANT)  |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 402 (RESIDENTIAL-VACANT)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$52</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 23,386   | 24,555   |
| 2. ASSESSED VALUE:   |  | 28,500   | 43,100   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 28,500   | 43,100   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE SUB NO 3 LOTS 214 215 220 221<br>COMBINED ON 01/25/2016 FOR ASSESSMENT PURPOSES ONLY WITH 100-103-000-220-00 100-103-000-215-00 100-103-000-214-00 INTO 100-103-000-220-50; |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).



# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-103-000-222-00</b><br><br>PROPERTY ADDRESS:<br><b>LAKEVIEW DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>JOHNSON WILLIAM G<br>2034 W M61<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                         |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$4</b>    |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 1,801  | 1,891  |
| 2. ASSESSED VALUE:   |  | 20,300   | 20,200   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 20,300   | 20,200   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 3 LOT 222  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-103-000-223-00</b><br><br>PROPERTY ADDRESS:<br><b>LAKEVIEW DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BASS CHARLES MATTHEW & DAWN MARIE<br>218 S CASTOR RD<br>SHEPHERD MI 48883 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$18</b>                         |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 8,006  | 8,406  |
| 2. ASSESSED VALUE:   |  | 28,500   | 27,800   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 28,500   | 27,800   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 3 LOT 223  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-103-000-224-00</b><br><br>PROPERTY ADDRESS:<br><b>LAKEVIEW DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>FLECK PATRICIA ANN<br>4979 LAKEVIEW DR<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)                                       |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$36</b>          |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 27,100  | 28,455   |
| 2. ASSESSED VALUE:  |  | 27,100  | 28,900   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 27,100  | 28,900   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                   |  |   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 3 LOT 224   |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |            |   |  |
|---|------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |            | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-103-000-225-00</b><br><br>PROPERTY ADDRESS:<br><b>4979 LAKEVIEW DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>FLECK PATRICIA ANN<br>4979 LAKEVIEW DR<br>GLADWIN MI 48624 |            | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |            |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)                                       |            |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |            | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:                      | <b>\$0</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |            | 59,800  | 59,800   |
| 2. ASSESSED VALUE:  |            | 59,800  | 59,800   |
| 3. TENTATIVE EQUALIZATION FACTOR:   | 1.000      |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |            | 59,800  | 59,800   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                   |            |   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 3 LOT 225   |            |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-103-000-226-00</b><br><br>PROPERTY ADDRESS:<br><b>LAKEVIEW DR<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>FLECK PATRICIA ANN<br>4979 LAKEVIEW DR<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$ (10)</b>    | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 6,700   | 6,300  | -400   |
| 2. ASSESSED VALUE:  | 6,700   | 6,300  | -400   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 6,700   | 6,300  | -400   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                   |   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 3 LOT 226   |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-227-00</b><br><br>PROPERTY ADDRESS:<br><b>KERSWILL RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>REGAN MICHAEL A & ELIZABETH K<br>9033 N CLIO RD<br>CLIO MI 48420 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                      |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$5</b>              | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 2,303  | 2,418  | 115  |
| 2. ASSESSED VALUE:  | 6,100  | 6,300  | 200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 6,100  | 6,300  | 200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 227   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-228-10</b><br><br>PROPERTY ADDRESS:<br><b>4763 KERSWILL RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>JONES ROBERT WAYNE & DONNA JEAN<br>4763 KERSWILL RD<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$38</b>                    | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 28,667  | 30,100   | 1,433  |
| 2. ASSESSED VALUE:   | 67,500  | 76,800   | 9,300  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 67,500  | 76,800   | 9,300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 228 - 229  |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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L-4400

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-230-00</b><br><br>PROPERTY ADDRESS:<br><b>1026 WILD CHERRY DR<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WYREMBELSKI BRANDI<br>1725 DELL RD<br>LANSING MI 48911 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                            |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$18</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 8,179  | 8,587  | 408  |
| 2. ASSESSED VALUE:  | 12,400   | 12,900   | 500  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 12,400   | 12,900   | 500  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                               |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 230   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-231-00</b><br><br>PROPERTY ADDRESS:<br><b>1032 WILD CHERRY DR<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>RUE JUDY I<br>213 S GRACE ST<br>LANSING MI 48917-3818 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                           |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$20</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 9,213  | 9,673  | 460  |
| 2. ASSESSED VALUE:   | 15,900   | 16,400   | 500  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 15,900   | 16,400   | 500  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                              |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 231  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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# THIS IS NOT A TAX BILL

L-4400

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-232-00</b><br><br>PROPERTY ADDRESS:<br><b>WILD CHERRY DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>RUE JUDY I<br>213 S GRACE ST<br>LANSING MI 48917-3818 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)                                  |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$3</b>      |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 1,463  | 1,536  |
| 2. ASSESSED VALUE:   |  | 6,100  | 6,300  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 6,100  | 6,300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                              |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 232  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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L-4400

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| 4. STATE EQUALIZED VALUE (SEV):  |  | 6,100  | 6,300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                              |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 233  |  |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-234-00</b><br><br>PROPERTY ADDRESS:<br><b>1040 WILD CHERRY DR<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>DAVIS ZACHARY L<br>1040 WILD CHERRY DR<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$63</b>       | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 48,000  | 50,400   | 2,400  |
| 2. ASSESSED VALUE:  | 48,000  | 56,200   | 8,200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 48,000  | 56,200   | 8,200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                   |   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 234   |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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L-4400

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-235-00</b><br><br>PROPERTY ADDRESS:<br><b>1044 WILD CHERRY<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>FERGUSON LISA<br>1044 WILD CHERRY<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)                                  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$31</b>     |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 23,901  | 25,096   |
| 2. ASSESSED VALUE:   |  | 48,500  | 56,700   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 48,500  | 56,700   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 235  |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-236-00</b><br><br>PROPERTY ADDRESS:<br><b>1050 WILD CHERRY DR<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>ROBINSON DEVON C & TREVA R<br>1050 WILD CHERRY DR<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$65</b>                  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 49,800  | 52,290   | 2,490  |
| 2. ASSESSED VALUE:   | 49,800  | 57,300   | 7,500  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 49,800  | 57,300   | 7,500  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 236  |   |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
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|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-237-00</b><br><br>PROPERTY ADDRESS:<br><b>WILD CHERRY DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>ROBINSON DEVON C & TREVA R<br>1050 WILD CHERRY DR<br>GLADWIN MI 48624 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$5</b>                   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 6,100                             | 6,300   | 200  |
| 2. ASSESSED VALUE:   | 6,100                             | 6,300   | 200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 6,100                             | 6,300   | 200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 237  |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-238-00</b><br><br>PROPERTY ADDRESS:<br><b>1062 WILD CHERRY<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>TURKOWSKI JOHNNIE JOSEPH<br>1066 WILDCHERRY DR<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$13</b>                  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 9,800   | 10,290   |
| 2. ASSESSED VALUE:  |  | 9,800   | 11,000   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 9,800   | 11,000   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 238   |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-239-00</b><br><br>PROPERTY ADDRESS:<br><b>1058 WILD CHERRY<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>TURKOWSKI JOHNNIE JOSEPH<br>1066 WILDCHERRY DR<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$3</b>                   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 3,900   | 4,000  |
| 2. ASSESSED VALUE:  |  | 3,900   | 4,000  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 3,900   | 4,000  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 239   |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

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|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-240-00</b><br><br>PROPERTY ADDRESS:<br><b>1066 WILD CHERRY DR<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>TURKOWSKI JOHNNIE J<br>1066 WILD CHERRY DR<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                    |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$36</b>           | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 27,800  | 29,190   | 1,390  |
| 2. ASSESSED VALUE:  | 27,800  | 32,600   | 4,800  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 27,800  | 32,600   | 4,800  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                       |   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 240   |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-241-10</b><br><br>PROPERTY ADDRESS:<br><b>1072 WILD CHERRY DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MYERS MICHELLE & BLIESENER DEBRA &<br>FARRINGTON JAMES ESTATE<br>1922 LYONS AVE<br>LANSING MI 48910 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$49</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 21,941   | 23,038   |
| 2. ASSESSED VALUE:   |  | 31,700   | 33,300   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 31,700   | 33,300   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 241 - 242 - 243  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-244-00</b><br><br>PROPERTY ADDRESS:<br><b>1088 WILDCHERRY<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>D CLARK INVESTMENTS LLC<br>3108 N MERIDIAN RD<br>SANFORD MI 48657 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                       |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$20</b>              | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 9,200  | 9,660  | 460  |
| 2. ASSESSED VALUE:   | 9,200  | 10,300   | 1,100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 9,200  | 10,300   | 1,100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 244  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-245-00</b><br><br>PROPERTY ADDRESS:<br><b>1092 WILD CHERRY DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>ZEITZ ANTHONY CHRISTOPHER &<br>JESKA AMANDA JAE<br>1092 WILD CHERRY DR<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$31</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 14,208   | 14,918   |
| 2. ASSESSED VALUE:  |  | 14,900   | 15,800   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 14,900   | 15,800   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 245   |  |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-246-00</b><br><br>PROPERTY ADDRESS:<br><b>1098 WILD CHERRY<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>PUGH TARA LYNN<br>1098 WILD CHERRY<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)                                   |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$9</b>       |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 4,033  | 4,234  |
| 2. ASSESSED VALUE:  |  | 7,700  | 7,900  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 7,700  | 7,900  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                               |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 246   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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L-4400

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-247-00</b><br><br>PROPERTY ADDRESS:<br><b>WILD CHERRY<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>PUGH TARA LYNN<br>1098 WILD CHERRY<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                            |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$6</b>    | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 2,692  | 2,826  | 134  |
| 2. ASSESSED VALUE:  | 6,100  | 6,300  | 200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 6,100  | 6,300  | 200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                               |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 247   |  |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-248-00</b><br><br>PROPERTY ADDRESS:<br><b>WILD CHERRY<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SPENCER LLOYD & SHIRLEY TRUST<br>5691 DALE RD<br>BEAVERTON MI 48612 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$3</b>                    |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 1,463  | 1,536  |
| 2. ASSESSED VALUE:   |  | 6,100  | 6,300  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 6,100  | 6,300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 248  |  |  |  |

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|                        |                          |   |
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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).



# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |                                   |  |  |
|--|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-249-00</b><br><br>PROPERTY ADDRESS:<br><b>1112 WILD CHERRY<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SPENCER LLOYD & SHIRLEY TRUST<br>5691 DALE RD<br>BEAVERTON MI 48612 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$16</b>                | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 7,043                             | 7,395  | 352  |
| 2. ASSESSED VALUE:   | 11,400                            | 11,500   | 100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 11,400                            | 11,500   | 100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 249  |                                   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-250-00</b><br><br>PROPERTY ADDRESS:<br><b>1118 WILD CHERRY DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BROWN MATTHEW<br>1118 WILD CHERRY DR<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                              |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$20</b>        |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 9,017  | 9,467  |
| 2. ASSESSED VALUE:  |  | 11,400   | 12,100   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 11,400   | 12,100   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                 |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 250   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|  |                                   |  |  |
|--|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-251-00</b><br><br>PROPERTY ADDRESS:<br><b>1120 WILD CHERRY DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>FISH JEFFREY<br>2274 VISTA POINT DR<br>WAYLAND MI 49348 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 402 (RESIDENTIAL-VACANT)                               |                                   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 402 (RESIDENTIAL-VACANT)   |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$8</b>     | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 3,849                             | 4,041  | 192  |
| 2. ASSESSED VALUE:   | 6,100                             | 6,300  | 200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 6,100                             | 6,300  | 200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                |                                   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 251  |                                   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-252-00</b><br><br>PROPERTY ADDRESS:<br><b>WILD CHERRY DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WIGGINS JAMES & DORA<br>514 W TELEGRAPH ST<br>DOWAGIAC MI 49047 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                     |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$3</b>                |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 1,463  | 1,536  |
| 2. ASSESSED VALUE:   |  | 6,100  | 6,300  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 6,100  | 6,300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 252  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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L-4400

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-253-00</b><br><br>PROPERTY ADDRESS:<br><b>WILD CHERRY DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>LAW THOMAS R<br>LAW THOMAS R LVNG TRUST<br>4090 MORNINGVIEW DR<br>SHELBY TWP MI 48316 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 402 (RESIDENTIAL-VACANT)   |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 402 (RESIDENTIAL-VACANT)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$5</b>                                      |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 2,303  | 2,418  |
| 2. ASSESSED VALUE:   |  | 6,100  | 6,300  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 6,100  | 6,300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 253  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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|  |                                   |  |  |
|--|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-254-00</b><br><br>PROPERTY ADDRESS:<br><b>WILD CHERRY DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BRATCHER PERRY L & STACEY M<br>1106 RANGER DR<br>GLADWIN MI 48624 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |                                   |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:                             | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 2,066                             | 5,700  | 3,634  |
| 2. ASSESSED VALUE:   | 5,500                             | 5,700  | 200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 5,500                             | 5,700  | 200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS</b>  |                                   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 254  |                                   |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-255-00</b><br><br>PROPERTY ADDRESS:<br><b>WILD CHERRY DR<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>JAKUBISON REV TRUST<br>39656 KINGSBURY DR<br>STERLING HEIGHTS MI 48313 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 402 (RESIDENTIAL-VACANT)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 402 (RESIDENTIAL-VACANT)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$1</b>                       | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 559  | 586  | 27   |
| 2. ASSESSED VALUE:  | 1,400  | 1,400  | 0  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 1,400  | 1,400  | 0  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 255   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |                                   |  |  |
|---|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-256-00</b><br><br>PROPERTY ADDRESS:<br><b>WILD CHERRY DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>JAKUBISON REV TRUST<br>39656 KINGSBURY DR<br>STERLING HEIGHTS MI 48313 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 402 (RESIDENTIAL-VACANT)  |                                   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 402 (RESIDENTIAL-VACANT)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$1</b>                    | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 559                               | 586  | 27   |
| 2. ASSESSED VALUE:  | 1,400                             | 1,400  | 0  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 1,400                             | 1,400  | 0  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 256   |                                   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-257-00</b><br><br>PROPERTY ADDRESS:<br><b>4775 BIRCH PARK DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BROWN SHAWNA R<br>32564 KATHRYN ST<br>GARDEN CITY MI 48135 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$30</b>          |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 7,340  | 8,007  |
| 2. ASSESSED VALUE:  |  | 8,300  | 8,800  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 8,300  | 8,800  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                   |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 257   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |                                   |  |  |
|---|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-258-00</b><br><br>PROPERTY ADDRESS:<br><b>WILD CHERRY D<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>JAKUBISON BRIAN & HOLLY<br>39656 KINGSBURY DR<br>STERLING HEIGHTS MI 48313 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$28</b>                       | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 1,463                             | 2,100  | 637  |
| 2. ASSESSED VALUE:  | 2,600                             | 2,100  | -500   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 2,600                             | 2,100  | -500   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS</b>   |                                   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 258   |                                   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-259-00</b><br><br>PROPERTY ADDRESS:<br><b>WILD CHERRY DR<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>JAKUBISON BRIAN & HOLLY<br>39656 KINGSBURY DR<br>STERLING HEIGHTS MI 48313 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 402 (RESIDENTIAL-VACANT)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 402 (RESIDENTIAL-VACANT)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$59</b>                       | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 1,463  | 2,800  | 1,337  |
| 2. ASSESSED VALUE:  | 6,100  | 2,800  | -3,300                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 6,100  | 2,800  | -3,300                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS</b>   |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 259   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-260-10</b><br><br>PROPERTY ADDRESS:<br><b>1174 WILD CHERRY DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>GRICE MICHELE<br>1174 WILD CHERRY DR<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                              |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$20</b>        |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 15,296  | 16,060   |
| 2. ASSESSED VALUE:  |  | 29,100  | 29,300   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 29,100  | 29,300   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                 |  |   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOTS 260 & 261  |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-262-00</b><br><br>PROPERTY ADDRESS:<br><b>1178 WILD CHERRY DR<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>GREENWOOD RANDY A & MICHELE R<br>1174 WILD CHERRY DR<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$17</b>                     | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 7,891  | 8,285  | 394  |
| 2. ASSESSED VALUE:  | 17,700   | 19,800   | 2,100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 17,700   | 19,800   | 2,100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 262   |  |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-263-00</b><br><br>PROPERTY ADDRESS:<br><b>1182 WILD CHERRY DR<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>FERRIS ROY & KAREN<br>1182 WILD CHERRY DR<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$9</b>           | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 7,138   | 7,494  | 356  |
| 2. ASSESSED VALUE:   | 14,000  | 14,100   | 100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 14,000  | 14,100   | 100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                      |   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 263  |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-264-00</b><br><br>PROPERTY ADDRESS:<br><b>WILD CHERRY DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>FERRIS ROY L<br>1182 WILD CHERRY DR<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                             |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$3</b>        |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 1,463  | 1,536  |
| 2. ASSESSED VALUE:   |  | 4,600  | 4,700  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 4,600  | 4,700  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 264  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |                                   |  |  |
|---|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-267-00</b><br><br>PROPERTY ADDRESS:<br><b>WILD CHERRY DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BRUBAKER BEATRICE<br>5860 CALHOUN RD<br>BEAVERTON MI 48612 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 402 (RESIDENTIAL-VACANT)                                  |                                   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$2</b>        | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 895                               | 939  | 44   |
| 2. ASSESSED VALUE:  | 2,100                             | 2,100  | 0  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 2,100                             | 2,100  | 0  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                   |                                   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 267   |                                   |  |  |

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|                        |                          |   |
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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-268-00</b><br><br>PROPERTY ADDRESS:<br><b>S WILD CHERRY DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>DAVIS KEVIN J<br>5279 PARKER RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                         |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$2</b>    |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 895  | 939  |
| 2. ASSESSED VALUE:   |  | 2,100  | 2,100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 2,100  | 2,100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                            |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 268  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

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L-4400

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-269-00</b><br><br>PROPERTY ADDRESS:<br><b>WILD CHERRY DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MANNION TOM & LOUANN<br>6720 TITTABAWASSEE RD<br>SAGINAW MI 48603 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                       |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$2</b>                  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 895  | 939  |
| 2. ASSESSED VALUE:   |  | 2,100  | 2,100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 2,100  | 2,100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 269  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-270-00</b><br><br>PROPERTY ADDRESS:<br><b>S WILD CHERRY DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HULME DALE & KARRIE<br>1681 SMITH RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                              |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$0</b>         |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 2,100  | 2,100  |
| 2. ASSESSED VALUE:  |  | 2,100  | 2,100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 2,100  | 2,100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                 |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 270   |  |  |  |

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|                        |                          |   |
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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-271-00</b><br><br>PROPERTY ADDRESS:<br><b>WILDWOOD DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HULME DALE & KARRIE<br>1681 SMITH RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                              |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$0</b>         |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 2,100  | 2,100  |
| 2. ASSESSED VALUE:  |  | 2,100  | 2,100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 2,100  | 2,100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                 |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 271   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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L-4400

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-272-10</b><br><br>PROPERTY ADDRESS:<br><b>4783 WILDWOOD DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>TOOHEY KEVIN R & REED HOLLY A<br>5004 WEST CENTERLINE RD<br>SAINT JOHNS MI 48879 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$37</b>                                |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 16,590   | 17,419   |
| 2. ASSESSED VALUE:  |  | 17,200   | 20,800   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 17,200   | 20,800   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOTS 272-273-274-275-276  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-277-00</b><br><br>PROPERTY ADDRESS:<br><b>WILDWOOD DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MCARTHUR DAWN<br>1223 WILDCHERRY DR<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 402 (RESIDENTIAL-VACANT)                                      |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 402 (RESIDENTIAL-VACANT)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$2</b>        |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 1,230   | 1,291  |
| 2. ASSESSED VALUE:   |  | 2,800   | 4,200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 2,800   | 4,200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 277  |  |   |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-278-00</b><br><br>PROPERTY ADDRESS:<br><b>WILDWOOD DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MCARTHUR RICHARD E & DAWN M<br>1223 WILD CHERRY DR<br>GLADWIN MI 48624 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 402 (RESIDENTIAL-VACANT)  |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 402 (RESIDENTIAL-VACANT)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$1</b>                    | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 1,006                             | 1,056   | 50   |
| 2. ASSESSED VALUE:  | 2,400                             | 3,500   | 1,100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 2,400                             | 3,500   | 1,100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 278   |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-279-00</b><br><br>PROPERTY ADDRESS:<br><b>WILDWOOD DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MCARTHUR RICHARD E & DAWN M<br>1223 WILD CHERRY DR<br>GLADWIN MI 48624 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 402 (RESIDENTIAL-VACANT)  |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 402 (RESIDENTIAL-VACANT)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$1</b>                    | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 782                               | 821   | 39   |
| 2. ASSESSED VALUE:  | 1,800                             | 2,700   | 900  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 1,800                             | 2,700   | 900  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 279   |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-280-00</b><br><br>PROPERTY ADDRESS:<br><b>WILD CHERRY DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MCARTHUR RICHARD & DAWN<br>1223 WILD CHERRY DR<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 402 (RESIDENTIAL-VACANT)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 402 (RESIDENTIAL-VACANT)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$2</b>                   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 1,341   | 1,408  |
| 2. ASSESSED VALUE:  |  | 5,100   | 3,500  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 5,100   | 3,500  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 280   |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-281-00</b><br><br>PROPERTY ADDRESS:<br><b>1223 WILD CHERRY DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MCARTHUR RICHARD & DAWN<br>1223 WILD CHERRY DR<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$15</b>                  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 11,317  | 11,882   |
| 2. ASSESSED VALUE:  |  | 18,100  | 18,300   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 18,100  | 18,300   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 281   |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-282-00</b><br><br>PROPERTY ADDRESS:<br><b>WILD CHERRY DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MCARTHUR RICHARD & DAWN<br>1223 WILD CHERRY DR<br>GLADWIN MI 48624 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$2</b>                | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 1,463                             | 1,536   | 73   |
| 2. ASSESSED VALUE:  | 6,100                             | 4,200   | -1,900                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 6,100                             | 4,200   | -1,900                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 282   |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-283-00</b><br><br>PROPERTY ADDRESS:<br><b>WILD CHERRY DR<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HILLIER JOSHUA<br>1111 RANGER DR<br>GLADWIN MI 48624    | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 402 (RESIDENTIAL-VACANT)                               |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 402 (RESIDENTIAL-VACANT)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$ (23)</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 1,230  | 700  | -530   |
| 2. ASSESSED VALUE:   | 1,700  | 700  | -1,000                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 1,700  | 700  | -1,000                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 283  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |                                   |  |  |
|---|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-284-00</b><br><br>PROPERTY ADDRESS:<br><b>WILD CHERRY DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HILLIER JOSHUA<br>1111 RANGER DR<br>GLADWIN MI 48624   |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 402 (RESIDENTIAL-VACANT)                              |                                   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 402 (RESIDENTIAL-VACANT)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$ (9)</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 895                               | 700  | -195   |
| 2. ASSESSED VALUE:  | 1,700                             | 700  | -1,000                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 1,700                             | 700  | -1,000                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                               |                                   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 284   |                                   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |                                   |  |  |
|--|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-285-00</b><br><br>PROPERTY ADDRESS:<br><b>WILD CHERRY DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HILLIER JOSHUA<br>1111 RANGER DR<br>GLADWIN MI 48624    |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 402 (RESIDENTIAL-VACANT)                               |                                   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$ (23)</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 1,230                             | 700  | -530   |
| 2. ASSESSED VALUE:   | 1,700                             | 700  | -1,000                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 1,700                             | 700  | -1,000                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                |                                   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 285  |                                   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |   |  |  |  |                   |       |     |                    |       |     |   |  |  |                                 |       |     |  |                |  |
|---|---|--|--|--|-------------------|-------|-----|--------------------|-------|-----|---|--|--|---------------------------------|-------|-----|--|----------------|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-286-00</b><br><br>PROPERTY ADDRESS:<br><b>WILD CHERRY DR<br/>GLADWIN, MI 48624</b>   |  |  |  |                   |       |     |                    |       |     |   |  |  |                                 |       |     |  |                |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HILLIER JOSHUA<br>1111 RANGER DR<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  |  |  |  |                   |       |     |                    |       |     |   |  |  |                                 |       |     |  |                |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |  |                   |       |     |                    |       |     |   |  |  |                                 |       |     |  |                |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 402 (RESIDENTIAL-VACANT)                            |   |  |  |  |                   |       |     |                    |       |     |   |  |  |                                 |       |     |  |                |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED) <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |   |  |  |  |                   |       |     |                    |       |     |   |  |  |                                 |       |     |  |                |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$(23)</b>  | <table><tr><td>PRIOR AMOUNT<br/>YEAR: <b>2023</b></td><td>CURRENT<br/>TENTATIVE AMOUNT<br/>YEAR: <b>2024</b></td><td>CHANGE FROM<br/>PRIOR YEAR TO<br/>CURRENT YEAR</td></tr><tr><td>1. TAXABLE VALUE:</td><td>1,230</td><td>700</td></tr><tr><td>2. ASSESSED VALUE:</td><td>1,700</td><td>700</td></tr><tr><td>3. TENTATIVE EQUALIZATION FACTOR: 1.000</td><td></td><td></td></tr><tr><td>4. STATE EQUALIZED VALUE (SEV):</td><td>1,700</td><td>700</td></tr><tr><td>5. There WAS or WAS NOT a transfer of ownership on this property in 2023</td><td colspan="2"><b>WAS NOT</b></td></tr></table> | PRIOR AMOUNT<br>YEAR: <b>2023</b>            | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR | 1. TAXABLE VALUE: | 1,230 | 700 | 2. ASSESSED VALUE: | 1,700 | 700 | 3. TENTATIVE EQUALIZATION FACTOR: 1.000 |  |  | 4. STATE EQUALIZED VALUE (SEV): | 1,700 | 700 | 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 | <b>WAS NOT</b> |  |
| PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |  |  |                   |       |     |                    |       |     |   |  |  |                                 |       |     |  |                |  |
| 1. TAXABLE VALUE:   | 1,230   | 700  |  |  |                   |       |     |                    |       |     |   |  |  |                                 |       |     |  |                |  |
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| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  | <b>WAS NOT</b>  |  |  |  |                   |       |     |                    |       |     |   |  |  |                                 |       |     |  |                |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 286   |   |  |  |  |                   |       |     |                    |       |     |   |  |  |                                 |       |     |  |                |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-287-00</b><br><br>PROPERTY ADDRESS:<br><b>WILD CHERRY DR<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HILLIER JOSHUA<br>1111 RANGER DR<br>GLADWIN MI 48624    | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
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| 1. TAXABLE VALUE:  | 1,230  | 700  | -530   |
| 2. ASSESSED VALUE:   | 2,100  | 700  | -1,400                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 2,100  | 700  | -1,400                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 287  |  |  |  |

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2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).



# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-288-00</b><br><br>PROPERTY ADDRESS:<br><b>WILD CHERRY DR<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HILLIER JOSHUA<br>1111 RANGER DR<br>GLADWIN MI 48624    | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 402 (RESIDENTIAL-VACANT)                               |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$ (23)</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 1,230  | 700  | -530   |
| 2. ASSESSED VALUE:   | 2,100  | 700  | -1,400                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 2,100  | 700  | -1,400                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 288  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-289-00</b><br><br>PROPERTY ADDRESS:<br><b>WILD CHERRY DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>RODRIGUEZ ENRICO<br>3517 HOLLY AVE<br>FLINT MI 48506 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                          |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$3</b>     |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 1,230  | 1,291  |
| 2. ASSESSED VALUE:  |  | 2,100  | 2,100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 2,100  | 2,100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                             |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 289   |  |  |  |

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|                        |                          |   |
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|---|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-290-00</b><br><br>PROPERTY ADDRESS:<br><b>WILD CHERRY DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>RODRIGUEZ ENRICO<br>3517 HOLLY AVE<br>FLINT MI 48506 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 402 (RESIDENTIAL-VACANT)                            |                                   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 402 (RESIDENTIAL-VACANT)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$3</b>  | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 1,463                             | 1,536  | 73   |
| 2. ASSESSED VALUE:  | 4,600                             | 4,700  | 100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 4,600                             | 4,700  | 100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                             |                                   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 290   |                                   |  |  |

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|                        |                          |   |
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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-291-00</b><br><br>PROPERTY ADDRESS:<br><b>WILD CHERRY DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>RODRIGUEZ ENRICO<br>3517 HOLLY AVE<br>FLINT MI 48506 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)                                 |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$7</b>     |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 3,069  | 3,222  |
| 2. ASSESSED VALUE:  |  | 6,400  | 6,500  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 6,400  | 6,500  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                             |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 291   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-292-00</b><br><br>PROPERTY ADDRESS:<br><b>1179 WILD CHERRY DR<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>CARD CHARLES J<br>1159 WILD CHERRY DR<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                               |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$104</b>     | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 47,073   | 49,426   | 2,353  |
| 2. ASSESSED VALUE:   | 55,400   | 63,900   | 8,500  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 55,400   | 63,900   | 8,500  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                  |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 292  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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L-4400

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-293-00</b><br><br>PROPERTY ADDRESS:<br><b>WILD CHERRY DR<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>CARD CHARLES J<br>1159 WILD CHERRY DR<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                               |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$11</b>      | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 4,772  | 5,010  | 238  |
| 2. ASSESSED VALUE:   | 6,100  | 6,300  | 200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 6,100  | 6,300  | 200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                  |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 293  |  |  |  |

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|                        |                          |   |
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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-294-00</b><br><br>PROPERTY ADDRESS:<br><b>WILD CHERRY DR<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>CARD CHARLES<br>1159 WILD CHERRY DR<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                             |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$4</b>     | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 2,692   | 2,826  | 134  |
| 2. ASSESSED VALUE:   | 6,100   | 6,300  | 200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 6,100   | 6,300  | 200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                |   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 294  |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-295-00</b><br><br>PROPERTY ADDRESS:<br><b>1159 WILD CHERRY DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>CARD CHARLES<br>1159 WILD CHERRY DR<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)                                    |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$29</b>       |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 22,201  | 23,311   |
| 2. ASSESSED VALUE:   |  | 48,200  | 55,500   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 48,200  | 55,500   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 295  |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-296-00</b><br><br>PROPERTY ADDRESS:<br><b>WILD CHERRY DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>CARD CHARLES<br>1159 WILD CHERRY DR<br>GLADWIN MI 48624 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                             |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$4</b>     | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 2,692                             | 2,826   | 134  |
| 2. ASSESSED VALUE:   | 6,100                             | 6,300   | 200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 6,100                             | 6,300   | 200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                |                                   |   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 296  |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-297-00</b><br><br>PROPERTY ADDRESS:<br><b>WILD CHERRY DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>CARD CHARLES<br>1159 WILD CHERRY DR<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)                                    |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$12</b>       |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 9,076   | 9,529  |
| 2. ASSESSED VALUE:   |  | 16,700  | 16,700   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 16,700  | 16,700   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 297  |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-298-00</b><br><br>PROPERTY ADDRESS:<br><b>1139 WILD CHERRY DR<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>CROASDELL THERESA LYNN<br>1696 W MAPLE RIDGE<br>ROCK MI 49880 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                   |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$16</b>          | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 7,058  | 7,410  | 352  |
| 2. ASSESSED VALUE:   | 13,300   | 13,500   | 200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 13,300   | 13,500   | 200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                      |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 298  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |                                   |   |  |
|---|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-299-00</b><br><br>PROPERTY ADDRESS:<br><b>1133 WILD CHERRY<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MURPHY JANETTE M<br>1133 WILD CHERRY<br>GLADWIN MI 48624 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                              |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$34</b>     | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 25,734                            | 27,020  | 1,286  |
| 2. ASSESSED VALUE:  | 31,200                            | 35,400  | 4,200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 31,200                            | 35,400  | 4,200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                 |                                   |   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 299   |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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# THIS IS NOT A TAX BILL

L-4400

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|  |                                   |  |  |
|--|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-300-00</b><br><br>PROPERTY ADDRESS:<br><b>WILD CHERRY DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SHAW JUDY & SHAW BRANDY LANE<br>2710 ADAMS RD<br>NILES MI 49120 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                     |                                   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$3</b>             | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 1,278                             | 1,341  | 63   |
| 2. ASSESSED VALUE:   | 4,100                             | 4,900  | 800  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 4,100                             | 4,900  | 800  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 300  |                                   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |                                   |  |  |
|---|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-301-00</b><br><br>PROPERTY ADDRESS:<br><b>WILD CHERRY DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>DAWSON RONALD WILIAM<br>43260 DONLEY DR<br>STERLING HEIGHTS MI 48314 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 402 (RESIDENTIAL-VACANT)  |                                   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 402 (RESIDENTIAL-VACANT)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$13</b>                 | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 6,500                             | 6,800  | 300  |
| 2. ASSESSED VALUE:  | 6,500                             | 6,800  | 300  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 6,500                             | 6,800  | 300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 301   |                                   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-302-00</b><br><br>PROPERTY ADDRESS:<br><b>1119 WILD CHERRY DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>DAWSON RONALD WILIAM<br>43260 DONLEY DR<br>STERLING HEIGHTS MI 48314 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$45</b>                    |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 20,300   | 21,315   |
| 2. ASSESSED VALUE:  |  | 20,300   | 22,700   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 20,300   | 22,700   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 302   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-303-00</b><br><br>PROPERTY ADDRESS:<br><b>WILD CHERRY DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>DAWSON RONALD WILIAM<br>43260 DONLEY DR<br>STERLING HEIGHTS MI 48314 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 402 (RESIDENTIAL-VACANT)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 402 (RESIDENTIAL-VACANT)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$9</b>                     |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 6,100  | 6,300  |
| 2. ASSESSED VALUE:  |  | 6,100  | 6,300  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 6,100  | 6,300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 303   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).



# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-304-00</b><br><br>PROPERTY ADDRESS:<br><b>WILD CHERRY DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>KELLETT ANGELA L &<br>KONWERSKI ELIZABETH<br>831 HICKORY ST<br>LANSING MI 48912 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 402 (RESIDENTIAL-VACANT)   |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 402 (RESIDENTIAL-VACANT)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$4</b>                                |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 1,775  | 1,863  |
| 2. ASSESSED VALUE:   |  | 6,100  | 6,300  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 6,100  | 6,300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 304  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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L-4400

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-305-00</b><br><br>PROPERTY ADDRESS:<br><b>1109 WILD CHERRY DR<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>KELLETT ANGELA L &<br>KONWERSKI ELIZABETH<br>831 HICKORY ST<br>LANSING MI 48912 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$20</b>                            | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 9,076  | 9,529  | 453  |
| 2. ASSESSED VALUE:   | 15,400   | 16,000   | 600  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 15,400   | 16,000   | 600  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 305  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-306-00</b><br><br>PROPERTY ADDRESS:<br><b>1097 WILD CHERRY DR<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>ROSTRON BRIANNA<br>1002 OAK ST APT 2<br>WYANDOTTE MI 48192 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$44</b>       | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 19,858   | 20,850   | 992  |
| 2. ASSESSED VALUE:  | 43,000   | 49,000   | 6,000  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 43,000   | 49,000   | 6,000  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                   |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 306 & S 1/2 OF LOT 307  |  |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-308-00</b><br><br>PROPERTY ADDRESS:<br><b>1089 WILD CHERRY DR<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>GREAVES AARON & TABITHA<br>1089 WILD CHERRY DR<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$20</b>               | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 8,964  | 9,412  | 448  |
| 2. ASSESSED VALUE:  | 17,200   | 17,400   | 200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 17,200   | 17,400   | 200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 308 & N 1/2 OF LOT 307  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

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|   |                                   |  |  |
|---|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-309-00</b><br><br>PROPERTY ADDRESS:<br><b>WILD CHERRY DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HUSTED JEFFREY<br>578 KITSAP LAKE RD NW<br>BREMERTON WA 98312-8842 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$3</b>                | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 1,341                             | 1,408  | 67   |
| 2. ASSESSED VALUE:  | 6,100                             | 6,300  | 200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 6,100                             | 6,300  | 200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 309   |                                   |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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|   |                                   |  |  |
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| 4. STATE EQUALIZED VALUE (SEV):   | 6,100                             | 6,300  | 200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 310   |                                   |  |  |

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|                        |                          |   |
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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-311-00</b><br><br>PROPERTY ADDRESS:<br><b>1073 WILD CHERRY<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>STANTON CHARLENE ESTATE<br>DUSTIN STANTON<br>6767 E GLADWIN RD<br>HARRISON MI 48625 | PRINCIPAL RESIDENCE EXEMPTION<br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |   |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |   | The 2024 Inflation rate Multiplier is: <b>1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$62</b>                                   | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 28,193  | 29,602   | 1,409  |
| 2. ASSESSED VALUE:   | 51,900  | 60,000   | 8,100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 51,900  | 60,000   | 8,100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 311  |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-312-00</b><br><br>PROPERTY ADDRESS:<br><b>WILD CHERRY<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>STANTON CHARLENE ESTATE<br>DUSTIN STANTON<br>6767 E GLADWIN RD<br>HARRISON MI 48625 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$5</b>                                 | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 2,303  | 2,418  | 115  |
| 2. ASSESSED VALUE:   | 6,100  | 6,300  | 200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 6,100  | 6,300  | 200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 312  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-313-00</b><br><br>PROPERTY ADDRESS:<br><b>WILD CHERRY<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>STANTON CHARLENE ESTATE<br>DUSTIN STANTON<br>6767 E GLADWIN RD<br>HARRISON MI 48625 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$5</b>                                    |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 2,303  | 2,418  |
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| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 6,100  | 6,300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 313  |  |  |  |

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|                        |                          |   |
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|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-314-00</b><br><br>PROPERTY ADDRESS:<br><b>1057 WILD CHERRY<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>STANTON CHARLENE ESTATE<br>DUSTIN STANTON<br>6767 E GLADWIN RD<br>HARRISON MI 48625 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$11</b>                                | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 5,042  | 5,294  | 252  |
| 2. ASSESSED VALUE:   | 10,300   | 11,300   | 1,000  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 10,300   | 11,300   | 1,000  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 314  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-315-00</b><br><br>PROPERTY ADDRESS:<br><b>1055 WILD CHERRY<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BURLESON BARRY A & JAMIE<br>1055 WILD CHERRY<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$16</b>                |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 12,549  | 13,176   |
| 2. ASSESSED VALUE:  |  | 15,200  | 15,300   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 15,200  | 15,300   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 315   |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-316-00</b><br><br>PROPERTY ADDRESS:<br><b>WILD CHERRY DR<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BURLESON BARRY & JAMIE<br>1055 WILD CHERRY DR<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                       |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$6</b>               | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 2,800  | 2,940  | 140  |
| 2. ASSESSED VALUE:   | 6,100  | 6,300  | 200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 6,100  | 6,300  | 200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 316  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-317-00</b><br><br>PROPERTY ADDRESS:<br><b>WILD CHERRY<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>CHURCH DANIEL G & CHARLENE R<br>1035 WILD CHERRY DR<br>GLADWIN MI 48624 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 402 (RESIDENTIAL-VACANT)   |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 402 (RESIDENTIAL-VACANT)   |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$3</b>                     | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 2,303                             | 2,418   | 115  |
| 2. ASSESSED VALUE:   | 6,100                             | 6,300   | 200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 6,100                             | 6,300   | 200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 317  |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-318-00</b><br><br>PROPERTY ADDRESS:<br><b>1037 WILD CHERRY DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>CHURCH DANIEL G & CHARLENE R<br>1035 WILD CHERRY DR<br>GLADWIN MI 48624 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 402 (RESIDENTIAL-VACANT)  |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 402 (RESIDENTIAL-VACANT)  |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$3</b>                     | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 2,303                             | 2,418   | 115  |
| 2. ASSESSED VALUE:   | 6,100                             | 6,300   | 200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 6,100                             | 6,300   | 200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 318  |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-319-00</b><br><br>PROPERTY ADDRESS:<br><b>WILD CHERRY DR<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>CHURCH DANIEL G & CHARLENE R<br>1035 WILD CHERRY DR<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$7</b>                     | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 5,623   | 5,904  | 281  |
| 2. ASSESSED VALUE:   | 13,300  | 14,800   | 1,500  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 13,300  | 14,800   | 1,500  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 319  |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-320-00</b><br><br>PROPERTY ADDRESS:<br><b>1035 WILD CHERRY DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>CHURCH DANIEL G & CHARLENE R<br>1035 WILD CHERRY DR<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$18</b>                       |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 14,083  | 14,787   |
| 2. ASSESSED VALUE:   |  | 21,800  | 21,900   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 21,800  | 21,900   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 320  |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-321-00</b><br><br>PROPERTY ADDRESS:<br><b>WILD CHERRY DR<br/>COLEMAN, MI 48618</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>CHURCH DANIEL G & CHARLENE R<br>KARREM RENDER<br>1035 WILD CHERRY DR<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$4</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 3,248   | 3,410  |
| 2. ASSESSED VALUE:  |  | 6,900   | 7,100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 6,900   | 7,100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 321   |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-322-00</b><br><br>PROPERTY ADDRESS:<br><b>1017 WILD CHERRY DR<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>GUERIN JOSEPH & LAUREN<br>32565 KATHRYN ST<br>GARDEN CITY MI 48135 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$35</b>               | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 17,010   | 17,800   | 790  |
| 2. ASSESSED VALUE:  | 17,800   | 17,800   | 0  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 17,800   | 17,800   | 0  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOT 322   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-104-000-323-10</b><br><br>PROPERTY ADDRESS:<br><b>4759 KERSWILL RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>URBANIAK ANDREW<br>4759 KERSWILL RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                             |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$21</b>       |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 16,320  | 17,136   |
| 2. ASSESSED VALUE:   |  | 42,000  | 47,400   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 42,000  | 47,400   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                |  |   |  |
| LEGAL DESCRIPTION:<br>T18N R2W KERSWILL LAKE NO 4 LOTS 323 - 324 - 325   |  |   |  |

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|                        |                          |   |
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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-350-000-001-00</b><br><br>PROPERTY ADDRESS:<br><b>SCOTTISH HILLS DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>KELLEY TODD & MICHELLE<br>4920 PINCKNEY RD<br>HOWELL MI 48843 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$30</b>             |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 13,499   | 14,173   |
| 2. ASSESSED VALUE:   |  | 30,100   | 30,500   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 30,100   | 30,500   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>T18N R2W SCOTTISH HILLS CLUB CONDOMINIUM UNIT 1  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-350-000-002-00</b><br><br>PROPERTY ADDRESS:<br><b>SCOTTISH HILLS DR<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>KNOERTZER DONALD<br>919 ELIZABETH ST<br>MIDLAND MI 48640 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                              |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$53</b>     | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 24,094   | 25,298   | 1,204  |
| 2. ASSESSED VALUE:  | 30,100   | 30,500   | 400  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 30,100   | 30,500   | 400  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                 |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W SCOTTISH HILLS CLUB CONDOMINIUM UNIT NO 2  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-350-000-003-00</b><br><br>PROPERTY ADDRESS:<br><b>5200 SCOTTISH HILLS DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HUSSONG WILLIAM & HUSSONG DEBRA<br>2740 CHALLENGE LN<br>ORTONVILLE MI 48462 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$52</b>                           |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 23,480   | 24,654   |
| 2. ASSESSED VALUE:   |  | 30,100   | 30,500   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 30,100   | 30,500   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W SCOTTISH HILLS CLUB CONDOMINIUM UNIT NO 3   |  |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

**Notice of Assessment, Taxable Valuation, and Property Classification**

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |              |   |  |
|---|--------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |              | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-350-000-004-00</b><br><br>PROPERTY ADDRESS:<br><b>5230 SCOTTISH HILLS DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>KROLL JESSE CHARLES & MICHAELA M<br>5230 SCOTTISH HILLS DR<br>GLADWIN MI 48624 |              | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |              |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |              |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |              | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:  | <b>\$213</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |              | 162,700   | 170,835  |
| 2. ASSESSED VALUE:  |              | 162,700   | 180,100  |
| 3. TENTATIVE EQUALIZATION FACTOR:   | 1.000        |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |              | 162,700   | 180,100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |              |   |  |
| LEGAL DESCRIPTION:<br>T18N R2W SCOTTISH HILLS CLUB CONDOMINIUM UNIT NO 4  |              |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

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IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |   |  |  |
|---|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-350-000-005-00</b><br><br>PROPERTY ADDRESS:<br><b>5304 SCOTTISH HILLS DR<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SHARP ARLENE<br>5304 SCOTTISH HILLS DR<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$81</b>       | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 61,943  | 65,040   | 3,097  |
| 2. ASSESSED VALUE:  | 83,200  | 90,400   | 7,200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 83,200  | 90,400   | 7,200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                   |   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W SCOTTISH HILLS CLUB CONDOMINIUM UNIT NO 5  |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |                                   |  |  |
|---|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-350-000-006-01</b><br><br>PROPERTY ADDRESS:<br><b>SCOTTISH HILLS DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BRUNER MATTHEW & KIMBERLY<br>2780 DUTCHER RD<br>GLADWIN MI 48624 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                      |                                   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$7</b>              | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 3,364                             | 3,532  | 168  |
| 2. ASSESSED VALUE:  | 7,500                             | 7,600  | 100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 7,500                             | 7,600  | 100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W UNDIVIDED 1/4 INTEREST IN SCOTTISH HILLS CLUB CONDOMINIUM UNIT 6                                 |                                   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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|   |                                   |  |  |
|---|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-350-000-006-02</b><br><br>PROPERTY ADDRESS:<br><b>SCOTTISH HILLS DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SCOTTISH HILLS CONDO ASSOC<br>DONALD KNOERTZER<br>919 ELIZABETH ST<br>MIDLAND MI 48640 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |                                   |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$13</b>                                   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 6,051                             | 6,353  | 302  |
| 2. ASSESSED VALUE:  | 7,500                             | 7,600  | 100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 7,500                             | 7,600  | 100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W UNDIVIDED 1/4 INTEREST IN SCOTTISH HILLS CLUB CONDOMINIUM UNIT 6   |                                   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-350-000-006-03</b><br><br>PROPERTY ADDRESS:<br><b>SCOTTISH HILLS DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>COOK MICHAEL J & JAMES P<br>COOK PATRICK J<br>509 N HOCKADAY RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$10</b>                                   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 4,648  | 4,880  |
| 2. ASSESSED VALUE:   |  | 7,500  | 7,600  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 7,500  | 7,600  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W UNDIVIDED 1/4 INTEREST IN SCOTTISH HILLS CLUB CONDOMINIUM UNIT 6  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |                                   |  |  |
|---|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-350-000-006-04</b><br><br>PROPERTY ADDRESS:<br><b>SCOTTISH HILLS DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>KNOERTZER KURT LEROY & JAMIE SUE<br>8108 WHISPERING WINDS CT SE<br>ALTO MI 49302 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$10</b>                             | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 7,375                             | 7,600  | 225  |
| 2. ASSESSED VALUE:  | 7,500                             | 7,600  | 100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 7,500                             | 7,600  | 100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W UNDIVIDED 1/4 INTEREST IN SCOTTISH HILLS CLUB CONDOMINIUM UNIT 6   |                                   |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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L-4400

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-350-000-008-00</b><br><br>PROPERTY ADDRESS:<br><b>5330 SCOTTISH HILLS DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>CAMPBELL MAX<br>5330 SCOTTISH HILLS DR<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)                                       |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$107</b>         |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 81,588  | 85,667   |
| 2. ASSESSED VALUE:  |  | 110,900   | 121,600  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 110,900   | 121,600  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>T18N R2W SCOTTISH HILLS CLUB CONDOMINIUM UNIT NO 8  |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-350-000-009-00</b><br><br>PROPERTY ADDRESS:<br><b>SCOTTISH HILLS RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>PATTERSON CEDRIC & NORA<br>3151 GRANDE OAK PLACE<br>LANCASTER PA 17601 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$50</b>                      |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 22,671   | 23,804   |
| 2. ASSESSED VALUE:  |  | 30,100   | 30,500   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 30,100   | 30,500   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W SCOTTISH HILLS CLUB CONDOMINIUM UNIT NO 9  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-350-000-010-00</b><br><br>PROPERTY ADDRESS:<br><b>SPOOKY HOLLOW DR<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>ALWAHAB LLC<br>8 FAIRMONT CT<br>DEARBORN MI 48124                       | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$13</b>                    | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 15,000   | 15,300   | 300  |
| 2. ASSESSED VALUE:   | 15,000   | 15,300   | 300  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 15,000   | 15,300   | 300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W SCOTTISH HILLS CLUB CONDOMINIUM UNIT NO 10 THAT PART LYING WITHIN THE GLADWIN COMMUNITY SCHOOL DISTRICT |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-350-000-010-01</b><br><br>PROPERTY ADDRESS:<br><b>SPOOKY HOLLOW DR<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>ALWAHAB LLC<br>8 FAIRMONT CT<br>DEARBORN MI 48124                     | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$14</b>                  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 15,000   | 15,300   | 300  |
| 2. ASSESSED VALUE:   | 15,000   | 15,300   | 300  |
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| 4. STATE EQUALIZED VALUE (SEV):  | 15,000   | 15,300   | 300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W SCOTTISH HILLS CLUB CONDOMINIUM UNIT NO 10 THAT PART LYING WITHIN THE BEAVERTON RURAL SCHOOL DISTRICT |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).



# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-350-000-011-00</b><br><br>PROPERTY ADDRESS:<br><b>DEER RUN<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>NANCE JOHN & CATHRYN<br>PO BOX 4511<br>ARIZONA CITY AZ 85123 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$31</b>            |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 13,499   | 14,173   |
| 2. ASSESSED VALUE:  |  | 30,100   | 30,500   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 30,100   | 30,500   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                     |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W SCOTTISH HILLS CLUB CONDOMINIUM UNIT NO 11   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-350-000-012-00</b><br><br>PROPERTY ADDRESS:<br><b>DEER RUN<br/>GLADWIN , MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>DENNIS DAYTON & KAYLA<br>3715 BARD RD<br>BEAVERTON MI 48612 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$18</b>           |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 30,100   | 30,500   |
| 2. ASSESSED VALUE:   |  | 30,100   | 30,500   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 30,100   | 30,500   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                    |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W SCOTTISH HILLS CLUB CONDOMINIUM UNIT NO 12  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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L-4400

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-350-000-013-00</b><br><br>PROPERTY ADDRESS:<br><b>5325 DEER RUN<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>REYNOLDS JOHN A & JANET T<br>2704 SKYLINE CT<br>EAST LANSING MI 48823 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$718</b>                    |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 157,598  | 173,377  |
| 2. ASSESSED VALUE:   |  | 168,000  | 183,100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 168,000  | 183,100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>T18N R2W SCOTTISH HILLS CLUB CONDOMINIUM UNIT NO 13  |  |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-350-000-014-00</b><br><br>PROPERTY ADDRESS:<br><b>DEER RUN<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>REYNOLDS JOHN A & JANET T<br>2704 SKYLINE CT<br>EAST LANSING MI 48823 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$55</b>                     |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 29,285   | 30,500   |
| 2. ASSESSED VALUE:   |  | 30,100   | 30,500   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 30,100   | 30,500   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>T18N R2W SCOTTISH HILLS CLUB CONDOMINIUM UNIT NO 14  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-350-000-015-00</b><br><br>PROPERTY ADDRESS:<br><b>5425 DEER RUN<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>PETTERSCH DAVID G & JENNIFER R<br>5425 DEER RUN<br>GLADWIN MI 48624 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:                               | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 117,195                           | 123,054   | 5,859  |
| 2. ASSESSED VALUE:   | 159,100                           | 175,800   | 16,700                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 159,100                           | 175,800   | 16,700                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br>T18N R2W SCOTTISH HILLS CLUB CONDOMINIUM UNIT NO 15  |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-350-000-016-00</b><br><br>PROPERTY ADDRESS:<br><b>5451 DEER RUN<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>RUSSELL JUSTIN M & AMANDA M TRST<br>5451 DEER RUN<br>GLADWIN MI 48624 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$357</b>                 | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 94,811                            | 99,551  | 4,740  |
| 2. ASSESSED VALUE:   | 132,800                           | 146,400   | 13,600                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 132,800                           | 146,400   | 13,600                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br>T18N R2W SCOTTISH HILLS CLUB CONDOMINIUM UNIT NO 16  |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |              |  |  |
|---|--------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |              | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-350-000-017-00</b><br><br>PROPERTY ADDRESS:<br><b>1625 FISHER RIDGE<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HUDDLESTON MICHAEL B & AMANDA<br>640 GEORGE ST<br>CLARE MI 48617 |              | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |              |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                      |              |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |              | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:                            | <b>\$249</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |              | 29,285   | 34,749   |
| 2. ASSESSED VALUE:  |              | 30,100   | 34,800   |
| 3. TENTATIVE EQUALIZATION FACTOR:   | 1.000        |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |              | 30,100   | 34,800   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |              |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W SCOTTISH HILLS CLUB CONDOMINIUM UNIT NO 17   |              |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-350-000-018-00</b><br><br>PROPERTY ADDRESS:<br><b>1645 FISHER RIDGE<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>FOURNIER RYAN & JENNIE<br>10846 SARLE RD<br>FREELAND MI 48623 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$61</b>             |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 26,851   | 28,193   |
| 2. ASSESSED VALUE:   |  | 33,600   | 34,400   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 33,600   | 34,400   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>T18N R2W SCOTTISH HILLS CLUB CONDOMINIUM UNIT NO 18  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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L-4400

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-350-000-019-00</b><br><br>PROPERTY ADDRESS:<br><b>1701 FISHER RIDGE<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SMITH LIVING TRUST<br>1701 FISHER RIDGE<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                 |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$521</b>       | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 138,408   | 145,328  | 6,920  |
| 2. ASSESSED VALUE:   | 189,800   | 210,500  | 20,700                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 189,800   | 210,500  | 20,700                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                                    |   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W SCOTTISH HILLS CLUB CONDOMINIUM UNIT NO 19  |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
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|  |              |  |  |
|--|--------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |              | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-350-000-020-00</b><br><br>PROPERTY ADDRESS:<br><b>1751 FISHER RIDGE<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>DALBEC DEAN & HOLLY<br>54255 MEADOWOOD CT<br>UTICA MI 48316 |              | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |              |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                 |              |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |              | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:                       | <b>\$239</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |              | 105,154  | 110,411  |
| 2. ASSESSED VALUE:   |              | 143,500  | 158,200  |
| 3. TENTATIVE EQUALIZATION FACTOR:  | 1.000        |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |              | 143,500  | 158,200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |              | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>T18N R2W SCOTTISH HILLS CLUB CONDOMINIUM UNIT NO 20  |              |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-350-000-021-00</b><br><br>PROPERTY ADDRESS:<br><b>1901 FISHER RIDGE<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>KUEHN PAUL & CHANDLER VICKIE<br>1456 MCGREW LN<br>WHITE LAKE MI 48383 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$232</b>                    |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 30,100   | 35,200   |
| 2. ASSESSED VALUE:   |  | 30,100   | 35,200   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 30,100   | 35,200   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W SCOTTISH HILLS CLUB CONDOMINIUM UNIT NO 21  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-350-000-022-00</b><br><br>PROPERTY ADDRESS:<br><b>5460 PINE WAY<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>COLVILLE JAMES & VIRGINIA<br>5755 PARKER RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                     |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$54</b>               |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 23,569   | 24,747   |
| 2. ASSESSED VALUE:   |  | 31,100   | 31,600   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 31,100   | 31,600   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>T18N R2W SCOTTISH HILLS CLUB CONDOMINIUM UNIT NO 22  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-350-000-023-00</b><br><br>PROPERTY ADDRESS:<br><b>5864 HUNTERS RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>WECKESSER MATTHEW W & NICOLE A<br>2301 LAUREL LN<br>MIDLAND MI 48642 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$87</b>                    |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 38,179   | 40,087   |
| 2. ASSESSED VALUE:  |  | 44,100   | 46,300   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 44,100   | 46,300   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>T18N R2W SCOTTISH HILLS CLUB CONDOMINIUM UNIT NO 23   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-350-000-024-00</b><br><br>PROPERTY ADDRESS:<br><b>5410 HUNTER DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>RICHARDSON DANIEL<br>5410 HUNTER DR<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)                                    |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$254</b>      |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 67,465  | 70,838   |
| 2. ASSESSED VALUE:   |  | 87,500  | 94,700   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 87,500  | 94,700   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>T18N R2W SCOTTISH HILLS CLUB CONDOMINIUM UNIT NO 24  |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-350-000-025-00</b><br><br>PROPERTY ADDRESS:<br><b>5380 HUNTER DR<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BREAULT TODD & KERRY<br>670 PRINCE EDWARD DR<br>HOWELL MI 48843 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                     |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$73</b>            | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 32,274   | 33,887   | 1,613  |
| 2. ASSESSED VALUE:   | 41,500   | 43,400   | 1,900  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 41,500   | 43,400   | 1,900  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W SCOTTISH HILLS CLUB CONDOMINIUM UNIT NO 25  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-350-000-026-00</b><br><br>PROPERTY ADDRESS:<br><b>5324 HUNTER DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BUNDY CHRISTOPHER & REBECCA<br>311 NORTH FRANKLIN ST<br>MOUNT PLEASANT MI 48858 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$73</b>                               |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 39,100   | 40,700   |
| 2. ASSESSED VALUE:   |  | 39,100   | 40,700   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 39,100   | 40,700   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W SCOTTISH HILLS CLUB CONDOMINIUM UNIT NO 26  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).



# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-350-000-027-00</b><br><br>PROPERTY ADDRESS:<br><b>5290 HUNTER DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HART LINDA<br>5290 HUNTER DR<br>GLADWIN MI 48624   |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                        |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$504</b> |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 133,875   | 140,568  |
| 2. ASSESSED VALUE:  |  | 143,300   | 158,200  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 143,300   | 158,200  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>T18N R2W SCOTTISH HILLS CLUB CONDOMINIUM UNIT NO 27   |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |              |  |  |
|--|--------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |              | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-350-000-028-00</b><br><br>PROPERTY ADDRESS:<br><b>5264 HUNTER DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>COWELL SHAWN M & STEVEN L<br>7521 E YANKEE RD<br>OTTAWA LAKE MI 49267 |              | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |              |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |              |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |              | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:                                 | <b>\$173</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |              | 76,200   | 80,010   |
| 2. ASSESSED VALUE:   |              | 76,200   | 82,100   |
| 3. TENTATIVE EQUALIZATION FACTOR:  | 1.000        |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |              | 76,200   | 82,100   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |              |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W SCOTTISH HILLS CLUB CONDOMINIUM UNIT NO 28  |              |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |                                   |  |  |
|---|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-350-000-029-00</b><br><br>PROPERTY ADDRESS:<br><b>HUNTER DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SCOTTISH HILLS CONDO ASSOC<br>DONALD KNOERTZER<br>919 ELIZABETH ST<br>MIDLAND MI 48640 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$55</b>                                   | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 24,094                            | 25,298   | 1,204  |
| 2. ASSESSED VALUE:  | 30,100                            | 30,500   | 400  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 30,100                            | 30,500   | 400  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W SCOTTISH HILLS CLUB CONDOMINIUM UNIT NO 29   |                                   |  |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |                                   |  |  |
|--|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-350-000-030-00</b><br><br>PROPERTY ADDRESS:<br><b>HUNTER DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>CASSELLS MARK A & MICHAEL S<br>3821 OAKRIDGE DR<br>BEAVERTON MI 48612   |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$15</b>                    | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 6,745                             | 7,082  | 337  |
| 2. ASSESSED VALUE:   | 15,000                            | 15,300   | 300  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 15,000                            | 15,300   | 300  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W SCOTTISH HILLS CLUB CONDOMINIUM UNIT NO 30 THAT PART LYING WITHIN THE GLADWIN COMMUNITY SCHOOL DISTRICT |                                   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

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L-4400

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-350-000-030-01</b><br><br>PROPERTY ADDRESS:<br><b>HUNTER DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>CASSELLS MARK A & MICHAEL S<br>3821 OAKRIDGE DR<br>BEAVERTON MI 48612 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$8</b>                      |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 3,427  | 3,598  |
| 2. ASSESSED VALUE:   |  | 15,000   | 15,300   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 15,000   | 15,300   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W SCOTTISH HILLS CLUB CONDOMINIUM UNIT NO 30 THAT PART LYING WITHIN THE BEAVERTON RURAL SCHOOL DISTRICT |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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L-4400

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|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-350-000-031-00</b><br><br>PROPERTY ADDRESS:<br><b>1686 BEACHWAY DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MOREHEAD AMY & STEPHEN<br>1686 BEACHWAY DR<br>GLADWIN MI 48624          |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$(2,205)</b>               | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 132,100                           | 138,705   | 6,605  |
| 2. ASSESSED VALUE:   | 132,100                           | 147,300   | 15,200                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 132,100                           | 147,300   | 15,200                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br>T18N R2W SCOTTISH HILLS CLUB CONDOMINIUM UNIT NO 31 THAT PART LYING WITHIN THE GLADWIN COMMUNITY SCHOOL DISTRICT |                                   |   |  |

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |   |  |
|--|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-350-000-031-01</b><br><br>PROPERTY ADDRESS:<br><b>1686 BEACHWAY DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MOREHEAD AMY & STEPHEN<br>1686 BEACHWAY DR<br>GLADWIN MI 48624        |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$470</b>                    |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 15,000  | 15,300   |
| 2. ASSESSED VALUE:   |  | 15,000  | 15,300   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 15,000  | 15,300   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |   |  |
| LEGAL DESCRIPTION:<br>T18N R2W SCOTTISH HILLS CLUB CONDOMINIUM UNIT NO 31 THAT PART LYING WITHIN THE BEAVERTON RURAL SCHOOL DISTRICT |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-350-000-032-00</b><br><br>PROPERTY ADDRESS:<br><b>1680 BEACHWAY DR<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>FETTEROLF JEREMY G & DENNIS RAYMOND<br>FETTEROLF AMANDA L<br>1680 BEACHWAY DR<br>GLADWIN MI 48624 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$152</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 115,792   | 121,581  | 5,789  |
| 2. ASSESSED VALUE:   | 160,600   | 177,700  | 17,100                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 160,600   | 177,700  | 17,100                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W SCOTTISH HILLS CLUB CONDOMINIUM UNIT NO 32  |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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L-4400

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|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-350-000-033-00</b><br><br>PROPERTY ADDRESS:<br><b>PLUDE RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BIRGEL DONALD<br>5134 PLUDE RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                        |  |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$25</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 18,818  | 19,758   |
| 2. ASSESSED VALUE:  |  | 36,600  | 37,900   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 36,600  | 37,900   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>T18N R2W SCOTTISH HILLS CLUB CONDOMINIUM UNIT NO 33   |  |   |  |

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|                        |                          |   |
|------------------------|--------------------------|---|
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|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-350-000-034-00</b><br><br>PROPERTY ADDRESS:<br><b>PLUDE RD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BIRGEL DONALD<br>5134 PLUDE RD<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)                               |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$18</b>  |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 13,499  | 14,173   |
| 2. ASSESSED VALUE:  |  | 30,100  | 30,500   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 30,100  | 30,500   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>T18N R2W SCOTTISH HILLS CLUB CONDOMINIUM UNIT NO 34   |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |   |  |  |
|--|---|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-350-000-035-00</b><br><br>PROPERTY ADDRESS:<br><b>5134 PLUDE RD<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BIRGEL DONALD<br>5134 PLUDE RD<br>GLADWIN MI 48624    | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                           |   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |   | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$142</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 108,428   | 113,849  | 5,421  |
| 2. ASSESSED VALUE:   | 154,700   | 170,400  | 15,700                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 154,700   | 170,400  | 15,700                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>                              |   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W SCOTTISH HILLS CLUB CONDOMINIUM UNIT NO 35  |   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |                                   |   |  |
|--|-----------------------------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-350-000-036-00</b><br><br>PROPERTY ADDRESS:<br><b>1530 DEVRIES DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>HAUGHTON WILLIAM T & KATHRYN<br>1530 DEVRIES DR<br>GLADWIN MI 48624 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |                                   |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |                                   | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:                               | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>  | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 94,329                            | 99,045  | 4,716  |
| 2. ASSESSED VALUE:   | 128,500                           | 141,400   | 12,900                                       |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 128,500                           | 141,400   | 12,900                                       |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |   |  |
| LEGAL DESCRIPTION:<br>T18N R2W SCOTTISH HILLS CLUB CONDOMINIUM UNIT NO 36  |                                   |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |                                   |  |  |
|--|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-350-000-037-00</b><br><br>PROPERTY ADDRESS:<br><b>DEVRIES DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SIZE EARL JR & LECKERSHAWN RENEE<br>3264 PRIMROSE DR<br>ROCHESTER MI 48307-5237 |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                                   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$53</b>                            | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 24,094                            | 25,298   | 1,204  |
| 2. ASSESSED VALUE:   | 30,100                            | 30,500   | 400  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 30,100                            | 30,500   | 400  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |                                   |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W SCOTTISH HILLS CLUB CONDOMINIUM UNIT NO 37  |                                   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |   |  |
|---|--|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-350-000-038-00</b><br><br>PROPERTY ADDRESS:<br><b>1510 DEVRIES DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>MYERS ZACHARY<br>1510 DEVRIES DR<br>GLADWIN MI 48624 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)                                 |  |   |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$85</b>    |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 65,112  | 68,367   |
| 2. ASSESSED VALUE:  |  | 87,300  | 95,000   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 87,300  | 95,000   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>  |  |
| LEGAL DESCRIPTION:<br>T18N R2W SCOTTISH HILLS CLUB CONDOMINIUM UNIT NO 38   |  |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-350-000-039-00</b><br><br>PROPERTY ADDRESS:<br><b>1504 DEVRIES DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BREAULT DEREK<br>3571 NOTT RD<br>BRIDGEPORT MI 48722 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)                                 |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$543</b>   |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 45,746   | 58,033   |
| 2. ASSESSED VALUE:  |  | 126,600  | 142,100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 126,600  | 142,100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>T18N R2W SCOTTISH HILLS CLUB CONDOMINIUM UNIT NO 39   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-350-000-040-00</b><br><br>PROPERTY ADDRESS:<br><b>1500 DEVRIES DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>ASIMAKOPOULOS MARIA & GEORGIOS<br>18116 MULBERRY<br>RIVERVIEW MI 48193 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$458</b>                     |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 206,900  | 217,245  |
| 2. ASSESSED VALUE:  |  | 206,900  | 229,400  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 206,900  | 229,400  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W SCOTTISH HILLS CLUB CONDOMINIUM UNIT NO 40   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).



# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |                |   |  |
|---|----------------|---|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-350-000-041-00</b><br><br>PROPERTY ADDRESS:<br><b>1496 DEVRIES DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>BITTNER DARIN & KRISTIE<br>1496 DEVRIES DR<br>GLADWIN MI 48624 |                | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                |   |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                                    |                |   |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |                | <b>The 2024 Inflation rate Multiplier is: 1.05</b>  |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:                          | <b>\$141</b>   | PRIOR AMOUNT<br>YEAR: <b>2023</b>   | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |                | 107,163   | 112,521  |
| 2. ASSESSED VALUE:  |                | 154,500   | 170,800  |
| 3. TENTATIVE EQUALIZATION FACTOR:   | 1.000          |   |  |
| 4. STATE EQUALIZED VALUE (SEV):   |                | 154,500   | 170,800  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023  | <b>WAS NOT</b> |   |  |
| LEGAL DESCRIPTION:<br>T18N R2W SCOTTISH HILLS CLUB CONDOMINIUM UNIT NO 41   |                |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

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The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-350-000-042-00</b><br><br>PROPERTY ADDRESS:<br><b>1490 DEVRIES DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>CITO GREGORY & MARY<br>38051 FORSDALE DR<br>STERLING HEIGHTS MI 48310 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$153</b>                    |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 69,097   | 72,551   |
| 2. ASSESSED VALUE:   |  | 117,000  | 128,600  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 117,000  | 128,600  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>T18N R2W SCOTTISH HILLS CLUB CONDOMINIUM UNIT NO 42  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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L-4400

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-350-000-043-00</b><br><br>PROPERTY ADDRESS:<br><b>DEVRIES DR<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>CITO GREGORY & MARY<br>38051 FORSDALE DR<br>STERLING HEIGHTS MI 48310 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$30</b>                     |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:  |  | 13,499   | 14,173   |
| 2. ASSESSED VALUE:   |  | 30,100   | 30,500   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  |  | 30,100   | 30,500   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023   |  | <b>WAS NOT</b>   |  |
| LEGAL DESCRIPTION:<br>T18N R2W SCOTTISH HILLS CLUB CONDOMINIUM UNIT NO 43  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-350-000-044-00</b><br><br>PROPERTY ADDRESS:<br><b>1300 S SHEARER RD<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>LYONS JAY T<br>1300 S SHEARER RD<br>GLADWIN MI 48624    | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)                             |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$1,772</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 39,339   | 63,400   | 24,061                                       |
| 2. ASSESSED VALUE:   | 59,300   | 63,400   | 4,100  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 59,300   | 63,400   | 4,100  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS</b>                                    |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W SCOTTISH HILLS CLUB CONDOMINIUM UNIT NO 44  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-350-000-045-00</b><br><br>PROPERTY ADDRESS:<br><b>SCOTTISH HILLS DR<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SCOTTISH HILLS CONDO ASSOC<br>DONALD KNOERTZER<br>919 ELIZABETH ST<br>MIDLAND MI 48640 |  | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 401 (RESIDENTIAL-IMPROVED)   |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 401 (RESIDENTIAL-IMPROVED)   |  | The 2024 Inflation rate Multiplier is: <b>1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$30</b>                                      |  | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |  | 13,499   | 14,173   |
| 2. ASSESSED VALUE:  |  | 30,100   | 30,500   |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |  | 30,100   | 30,500   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W SCOTTISH HILLS CLUB CONDOMINIUM UNIT NO 45   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

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L-4400

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|   |  |  |  |
|---|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-350-000-046-00</b><br><br>PROPERTY ADDRESS:<br><b>1491 DEER RUN<br/>GLADWIN, MI 48624</b>   |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>RODGERS ELVIS C & KLAVON NYAN J TRU<br>REV TRUST<br>5900 LANSING AVE<br>JACKSON MI 49201 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 401 (RESIDENTIAL-IMPROVED)  |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 401 (RESIDENTIAL-IMPROVED)  |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$86</b>                                     | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 38,664   | 40,597   | 1,933  |
| 2. ASSESSED VALUE:  | 49,800   | 52,600   | 2,800  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 49,800   | 52,600   | 2,800  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |  |  |  |
| LEGAL DESCRIPTION:<br>T18N R2W SCOTTISH HILLS CLUB CONDOMINIUM UNIT NO 46   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-900-000-125-14</b><br><br>PROPERTY ADDRESS:<br><b>1795 S M18<br/>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>TILLMAN INFRASTRUCTURE LLC<br>RYAN LLC COMPLEX PROPERTY TAX<br>PO BOX 460667 DEPT 100<br>HOUSTON TX 77056 | PRINCIPAL RESIDENCE EXEMPTION<br>% Exempt As "Homeowners Principal Residence": <b>100.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 210 (COMMERCIAL BUILDING ON LEASE)  |  |  |  |
| PRIOR YEAR'S CLASSIFICATION: 210 (COMMERCIAL BUILDING ON LEASE)  |  | The 2024 Inflation rate Multiplier is: <b>1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$67</b>   | PRIOR AMOUNT YEAR: <b>2023</b>   | CURRENT TENTATIVE AMOUNT YEAR: <b>2024</b>         | CHANGE FROM PRIOR YEAR TO CURRENT YEAR |
| 1. TAXABLE VALUE:  | 51,400   | 53,970   | 2,570                                  |
| 2. ASSESSED VALUE:   | 51,400   | 65,500   | 14,100                                 |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 51,400   | 65,500   | 14,100                                 |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:   |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

Not less than 14 days before the first meeting of the Board of Review, the assessment notice shall be mailed to the property owner.

Property taxes are calculated based on the Taxable Value (Line 1). State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

The Taxable Value number entered in the "Change from Prior Year to Current Year" Column, does not indicate a change in your taxes. The change in your tax bill is estimated above Line 1.

State Equalized Value is the Assessed Value multiplied by the Equalization Factor, if any. State Equalized Value must approximate 50% of market value.

IF THERE WAS A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value will be the same as your 2024 State Equalized Value.

IF THERE WAS NOT A TRANSFER OF OWNERSHIP on your property in 2023, your 2024 Taxable Value is calculated by multiplying your 2023 Taxable Value by 1.05 (Inflation Rate Multiplier for the current year). Physical changes in your property may also increase or decrease your Taxable Value. Your 2024 Taxable Value cannot be higher than your 2024 State Equalized Value.

**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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L-4400

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|  |  |  |  |
|--|--|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624  | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-901-000-001-01</b><br><br>PROPERTY ADDRESS:<br><b>1725 S M18</b><br><b>GLADWIN, MI 48624</b>  |  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>DCS TOWER SUB LLC<br>PROPERTY TAX DEPT<br>PO BOX 723597<br>ATLANTA GA 31139 | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |  |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 210 (COMMERCIAL BUILDING ON LEASE)   |  |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 210 (COMMERCIAL BUILDING ON LEASE)   |  | <b>The 2024 Inflation rate Multiplier is: 1.05</b> |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately: <b>\$4</b>                            | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 1,719  | 1,804  | 85   |
| 2. ASSESSED VALUE:   | 7,500  | 7,500  | 0  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |  |  |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 7,500  | 7,500  | 0  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>  |  |  |  |
| LEGAL DESCRIPTION:<br>BLL 100-024-100-002-00<br>100' TOWER ON REAL PROPERTY  |  |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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|  |                            |   |  |
|--|----------------------------|---|--|
| FROM:  |                            | PARCEL IDENTIFICATION   |  |
| GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                            | PARCEL NUMBER: 100-901-000-002-00<br><br>PROPERTY ADDRESS:<br>1793 S M18  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>GAIA TOWERS HOLDING LLC<br>152 W 57TH ST<br>NEW YORK NY 10019 |                            | PRINCIPAL RESIDENCE EXEMPTION<br>% Exempt As "Homeowners Principal Residence": .00%<br>% Exempt As "Qualified Agricultural Property": .00%<br>% Exempt As "MBT Industrial Personal": .00%<br>% Exempt As "MBT Commercial Personal": .00%<br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment   |                            |   |  |
| ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS: 210 (COMMERCIAL BUILDING ON LEASE)                                  |                            |   |  |
| PRIOR YEAR'S CLASSIFICATION: 210 (COMMERCIAL BUILDING ON LEASE)  |                            | The 2024 Inflation rate Multiplier is: 1.05   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:                         | PRIOR AMOUNT<br>YEAR: 2023 | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: 2024   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:  | 50,000                     | 50,000  | 0  |
| 2. ASSESSED VALUE:   | 50,000                     | 50,000  | 0  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000  |                            |   |  |
| 4. STATE EQUALIZED VALUE (SEV):  | 50,000                     | 50,000  | 0  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 WAS NOT   |                            |   |  |
| LEGAL DESCRIPTION:   |                            |   |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|               |                |                             |
|---------------|----------------|-----------------------------|
| Name:         | Phone:         | Email Address:              |
| DAVID J BROWN | (231) 881-4000 | TOWNSHIPASSESSING@GMAIL.COM |

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|   |            |  |  |
|---|------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |            | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-901-000-097-75</b><br><br>PROPERTY ADDRESS:<br><b>3765 WILLFORD RD<br/>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>SBA STRUCTURES LLC<br>SITE # MI20718A<br>TAX DEPT<br>8051 CONGRESS AVE<br>BOCA RATON FL 33487-1307 |            | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |            |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 210 (COMMERCIAL BUILDING ON LEASE)  |            |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 210 (COMMERCIAL BUILDING ON LEASE)  |            | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:  | <b>\$0</b> | PRIOR AMOUNT<br>YEAR: <b>2023</b>  | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b> |
| 1. TAXABLE VALUE:   |            | 59,400   | 59,400   |
| 2. ASSESSED VALUE:  |            | 59,400   | 59,400   |
| 3. TENTATIVE EQUALIZATION FACTOR:   | 1.000      |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   |            | 59,400   | 59,400   |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |            |  |  |
| LEGAL DESCRIPTION:<br>BLL 100-002-200-001-00<br>BLDGS ON LEASED LAND<br>3765 WILLFORD RD GLADWIN  |            |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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**The Taxable Value, the Assessed Value, the State Equalized Value, the Property Classification, or the Transfer of Ownership may be appealed by filing a protest with the Local Board of Review. Protests are made to the Board of Review by completing a Board of Review Petition Form. A Petition Form may be obtained directly from the local unit or from the Michigan Department of Treasury's website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Click on the "Property Taxes" box, select "Forms and Instructions," then click on "Board of Review" to obtain a "Petition to the Board of Review," Form 618 (L-4035).**

The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

Filing a protest with the Board of Review is necessary to protect your right to further appeal valuation and exemption disputes to the Michigan Tax Tribunal and classification appeals to the State Tax Commission. Properties classified Commercial Real, Industrial Real or Developmental Real may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31. Commercial Personal, Industrial Personal, or Utility Personal Property may be appealed to the regular March Board of Review or to the Michigan Tax Tribunal by filing a petition by May 31 if a personal property statement was filed with the local unit prior to the commencement of the Board of Review as provided by MCL 211.19, except as otherwise provided by MCL 211.9m, 211.9n and 211.9o. The petition must be a form approved by the Michigan Tax Tribunal, which are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

Michigan Law requires assessments be set to approximately 49-50% of the estimated current market value based on a 2 year sales time frame from April 1st to March 31st of the prior 2 years. Assessors do not visit every property every year due to the time and costs that would be required to do so, and instead, rely on the Mass Appraisal process to set property values. The Mass Appraisal process is much different than an individual appraisal. An individual appraisal involves inspecting one home and comparing that home's value to a handful of similar properties and Mass Appraisal involves the analysis of multiple property sales to estimate mass property values. Mass Appraisal works best when property records are accurate and annual property inspections of approximately 10-20% of properties is performed on a rotational basis to aid in ensuring record accuracy. Also, properties with permits for new construction and recently sold properties are inspected. Property inspections consist of outside work, involving 1-2 Michigan Certified Assessing Technicians and/or Certified Assessing Officers who measure and sketch the footprint of improvements and take photos of the property and/or improvements. Property inspection sketches and pictures are taken back to the assessor's office where the digital record is updated by digitizing the sketch, attaching pictures and reconciling the field notes and sketch with the record. Property inspections are an important part of the Mass Appraisal process, however, owners can opt out of property inspections by submitting a written request to the Assessing Officer. Please visit our web-site for more information on the property inspection process or for a form to Opt Out of property inspections at [www.townshipassessing.com](http://www.townshipassessing.com).

# THIS IS NOT A TAX BILL

L-4400

## Notice of Assessment, Taxable Valuation, and Property Classification

This form is issued under the authority of P.A. 206 of 1893, Sec. 211.24 (c) and Sec.211.34c, as amended. This is a model assessment notice to be used by the local assessor.

|   |                                   |  |  |
|---|-----------------------------------|--|--|
| FROM:<br><br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br><br>PARCEL NUMBER: <b>100-901-000-110-01</b><br><br>PROPERTY ADDRESS:<br><b>1130 GROUT ROAD<br/>GLADWIN, MI 48624</b>   |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br><br>APPLE BROADCASTING CO<br>3601 W WOODS RD<br>GLADWIN MI 48624                     |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 210 (COMMERCIAL BUILDING ON LEASE)  |                                   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 210 (COMMERCIAL BUILDING ON LEASE)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><b>\$38</b>                             | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 17,028                            | 17,879   | 851  |
| 2. ASSESSED VALUE:  | 19,700                            | 21,200   | 1,500  |
| 3. TENTATIVE EQUALIZATION FACTOR: 1.000   |                                   |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 19,700                            | 21,200   | 1,500  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |  |  |
| LEGAL DESCRIPTION:<br>BLL 100-014-400-002-00<br>PERSONAL FM RADIO ANTENNA & TRANSMITTER LOCATED IN SECTION 14<br>L383 P144-150 ON REAL PROPERTY |                                   |  |  |

**Questions regarding the Notice of Assessment, Taxable Valuation, and Property Classification may be directed to the following:**

|                        |                          |   |
|------------------------|--------------------------|---|
| Name:<br>DAVID J BROWN | Phone:<br>(231) 881-4000 | Email Address:<br>TOWNSHIPASSESSING@GMAIL.COM |
|------------------------|--------------------------|---|

**March Board of Review Appeal Information. The board of review will meet at the following dates and times:**

2024 MARCH BOARD OF REVIEW APPEALS WILL BE HELD AT THE GROUT TOWNSHIP HALL 1490 GROUT RD GLADWIN MI ON MARCH 13TH 3PM-9PM & MARCH 14TH 9AM -3PM. THE ASSESSOR CAN REVIEW ASSESSMENTS UP UNTIL MARCH 4TH. IT IS RECOMMENDED TO CONTACT THE ASSESSOR WITH QUESTIONS OR CONCERNS PRIOR TO MARCH 4TH. APPEAL PETITIONS MAY BE FILED BY MAIL IF RECEIVED NO LATER THAN FRIDAY, MARCH 8TH AND MAILED TO: TOWNSHIP ASSESSING 1196 RANGER DR, GLADWIN, MI 48624. APPEAL PETITIONS NOT TIMELY RECEIVED BY MAIL MUST BE MADE IN-PERSON. PETITIONS NOT ACCEPTED BY EMAIL/ FAX. OWNER REPRESENTATIVES MAY APPEAR IN-PERSON WITH AN OWNER AUTHORIZATION LETTER.

## Guidance regarding Form 1019, Notice of Assessment, Taxable Valuation, and Property Classification

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The denial of an exemption from the local school operating tax for "qualified agricultural properties" may be appealed to the local Board of Review.

The denial of an exemption from the local school operating tax for a "homeowner's principal residence" (Principal Residence Exemption, also referred to as a P.R.E.) may be appealed to the Michigan Tax Tribunal by the filing of a petition within 35 days of issuance of this notice. The petition must be a form approved by the Michigan Tax Tribunal, and forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

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To claim a PRE, complete the "Principal Residence Exemption Affidavit" (Form 2368) and file it with your township or city of the year of the claim. A valid affidavit filed on or before June 1 allows an owner to receive a PRE on the current year summer and winter tax levy and subsequent tax levies so long as it remains the owner's principal residence. A valid affidavit filed after June 1 and on or before November 1 allows an owner to receive a PRE on the current winter tax levy and subsequent tax levies so long as it remains the owner's principal residence.

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### PROPERTY ASSESSMENT PROCESS AND NOTICE OF ASSESSORS ANNUAL PROPERTY INSPECTION PROCESS AND RIGHTS AND PROCESS TO OPT OUT OF INSPECTIONS

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|   |                                   |  |  |
|---|-----------------------------------|--|--|
| FROM:<br>GROUT TWP ASSESSOR<br>1196 RANGER DR<br>GLADWIN MI 48624   |                                   | PARCEL IDENTIFICATION<br>PARCEL NUMBER: <b>100-901-000-111-00</b><br>PROPERTY ADDRESS:<br><b>3755 PARKER RD</b><br><b>GLADWIN, MI 48624</b>  |  |
| OWNER'S NAME & ADDRESS/PERSON NAMED ON ASSESSMENT ROLL:<br>ECOSITE LLC<br>RYAN LLC PTS 850 C/O VERTICALBRIDGE<br>PO BOX 460169<br>HOUSTON TX 77056        |                                   | <b>PRINCIPAL RESIDENCE EXEMPTION</b><br>% Exempt As "Homeowners Principal Residence": <b>.00%</b><br>% Exempt As "Qualified Agricultural Property": <b>.00%</b><br>% Exempt As "MBT Industrial Personal": <b>.00%</b><br>% Exempt As "MBT Commercial Personal": <b>.00%</b><br>Exempt As "Qualified Forest Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br>Exempt As "Development Property": <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |
| ASSESSMENT CHANGE REASONS<br>Market Adjustment  |                                   |  |  |
| <b>ACCORDING TO MCL 211.34c THIS PROPERTY IS CLASSIFIED AS:</b> 210 (COMMERCIAL BUILDING ON LEASE)  |                                   |  |  |
| <b>PRIOR YEAR'S CLASSIFICATION:</b> 210 (COMMERCIAL BUILDING ON LEASE)  |                                   | <b>The 2024 Inflation rate Multiplier is: 1.05</b>   |  |
| The change in taxable value will increase/decrease your tax bill for the 2024 year by approximately:<br><div style="text-align: right;"><b>\$81</b></div> | PRIOR AMOUNT<br>YEAR: <b>2023</b> | CURRENT<br>TENTATIVE AMOUNT<br>YEAR: <b>2024</b>   | CHANGE FROM<br>PRIOR YEAR TO<br>CURRENT YEAR |
| 1. TAXABLE VALUE:   | 36,768                            | 38,606   | 1,838  |
| 2. ASSESSED VALUE:  | 41,100                            | 43,900   | 2,800  |
| 3. TENTATIVE EQUALIZATION FACTOR:   | 1.000                             |  |  |
| 4. STATE EQUALIZED VALUE (SEV):   | 41,100                            | 43,900   | 2,800  |
| 5. There WAS or WAS NOT a transfer of ownership on this property in 2023 <b>WAS NOT</b>   |                                   |  |  |
| LEGAL DESCRIPTION:  |                                   |  |  |

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|               |                |                             |
|---------------|----------------|-----------------------------|
| Name:         | Phone:         | Email Address:              |
| DAVID J BROWN | (231) 881-4000 | TOWNSHIPASSESSING@GMAIL.COM |

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